

BRISTOL LAW CENTRE

(A company limited by guarantee)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR
ENDED 31 MARCH 2023**



Registered charity number – 1059022
Company number - 1982371

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

Introduction from the Chair of Trustees

The challenges around access to justice for people who cannot afford legal advice and representation have never been greater. In 2022-2023, Bristol Law Centre continued to serve our communities through the very real challenges arising from the rise in cost of living, and the next page details the number of people helped.

This rise has increased disadvantage and inequality, already worsened during the pandemic and after years of austerity, bringing more people into and closer to crisis. We have been able to help those people thanks to our dedicated and skilled team of staff and volunteers. The Board thanks them for their dedication and commitment in the face of adversity.

We also extend gratitude to all our funders for their support. Our diverse funding base is a real strength for the Law Centre, and we have worked hard on our partner and funder relationships to give us a strong funding pipeline into 2023-24. This will enable us to plan for growth in capacity and reach.

The Law Centre has successfully moved to hybrid working over the year, and in fact most of our team are now working in the office all of the time and feeling the benefits of shared learning and supervision – while having the option to work at home for certain days. In terms of ways of working, we also wrote an entirely new Office Manual which kick-started improvements in quality, efficiency and risk management that are now ongoing.

Our new management structure is in place with a Head of Services, a Senior Solicitor and a Deputy Senior Solicitor. This is a more sustainable structure, sharing the responsibilities for risk and operational management more evenly, and ensuring casework capacity is maximised. The free legal advice sector faces challenges of recruitment and we must focus on the development of our staff and ensure they are well supported.

We start 2023/24 as the lead partner in a three-year project to improve access to specialist immigration advice in the South West. Working in partnership work remains a priority for us, and some key examples can be found in the next pages. Partnership work supports clients, while also supporting efficiencies, development work and funding, workforce skills, and delivery of more sustained impact.

We are actively engaged in local, regional and national influencing work that aims to address advice provision gaps across all areas of law and access to justice. We do this working with partners, the Law Centres Network and other infrastructure organisations; sharing evidence and our clients' experiences.

The following pages detail our achievements in 2022-23 and continue by sharing our new Strategic Plan for 2023-2028, which has been worked on by staff and the trustees over the last 6 months. This will cascade into the objectives for the CEO and her management team, and into operational planning. The Board would like to thank the incredibly dedicated staff team, the volunteers and all our funders and donors, old and new.

Oliver Lewis, Chair of Trustees

Date: 19 July 2023

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Our Purposes and Activities

The Law Centre provides free legal advice and representation to people who otherwise would not be able to afford access to justice to challenge decisions affecting them. They often experience inequality and poverty. We focus on social welfare law issues such as housing, discrimination, welfare benefits, immigration & asylum, employment and mental health.

The Law Centre's in-house specialist solicitors deal with complex legal issues that transform the lives of the people with whom we work, alleviating poverty and tackling social exclusion.

Our **vision** is a society where everyone has access to justice.

Our **mission** is to improve the lives of disadvantaged people in Bristol and across the South West through providing access to justice.

Our **objectives** are:

1. To secure justice through legal advice and representation;
2. To influence public policy;
3. To empower local communities to better exercise their rights;
4. To aim to be a centre of excellence and receive recognition as such

Our **values** are:



Our vision, mission and objectives reflect the purposes of the charity set out in the objects contained in its memorandum of association as follows:

- a) The relief of financial hardship and other forms of distress in the designated area through the provision of legal and advisory representation and information services to people who could not otherwise obtain them through lack of means*
- b) The advancement of education among people resident or working in the designated area in respect of the law and administration of justice, having regard especially to those areas of law which are particular concern to people experiencing financial hardship or other forms of distress*

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

c) The advancement of such other charitable purposes as are beneficial to the community for persons' resident or working in the designated area.

In accordance with our objectives, our main activities during the year have been:

- To provide free specialist social welfare law advice and representation in housing & homelessness, employment, discrimination, welfare benefits, immigration & asylum and mental health / Court of Protection.
- Our advice and casework was provided by phone and online in the majority of cases this year – with occasional face to face work, home or hospital visits where the client's needs have determined it necessary.
- To provide a free frontline support, triage, referral and signposting service to enquirers who may or may not become advice/casework clients (available by phone or email during 22/23).
- To supplement the work done by staff team through pro bono clinics offering advice on employment, family and civil law matters.
- To provide information, resources, a consultancy service and training to local voluntary advice and support agencies, so agency staff are more aware of their clients' legal rights, and can refer them to the Law Centre for help where appropriate and that their own capacity is built to provide better support for clients in the future.
- To draw on the evidence we collate from our clients' experiences to develop insight into needs and experience, and an understanding of the impact of our work
- To contribute to public policy discussion and reporting on legislation and policy issues which affect people's welfare.
- To train and develop our team of staff and volunteers.

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's Aims and Objectives.

All our charitable activities focus on the provision of legal advice and representation, helping people understand and exercise their legal rights, and are undertaken to further our charitable purposes for the public benefit. Our services are open to the public and free to our clients. We provide legal advice and representation across a wide range of legal areas that impact on people's everyday lives in significant ways. This work is not only of benefit to our individual clients but also to the wider community given the economic and social impact of our work.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

The Law Centre therefore provides a public benefit through the provision of high-quality legal advice and representation to people who could not otherwise afford to pay for a legal professional to help them obtain justice in areas of social welfare. In doing so, we ensure vulnerable individuals and communities are aware of their legal rights and can assert them.

The Law Centre is unique in its diversity of funding (including legal aid), areas of law, and specialist level of work. It offers a unique and important service to the citizens of Bristol, South Gloucestershire, Bath and North East Somerset, and in some cases the broader South West region.

Working in partnership is intrinsic to the sustainability of our organisation and sector, so we can achieve social impact and change for those we help. In order to achieve greater public benefit, the Law Centre is committed to working in a collaborative way with our partners across the voluntary, public, and private sectors. The Law Centre is a member of the Law Centres Network and, locally, the Bristol Advice Partnership and ACFA: the Advice Network. It is also a member of the Bristol Pro Bono Network (which it initiated).

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Achievements & Performance 2022-23

Summary of legal support activities and outcomes

4,200	New advice requests were assessed and triaged, offering enhanced referral and service navigation support
675	Number of times we offered legal advice on discreet issues, including one-off advice appointments as part of our weekly pro-bono clinics
688	Cases were worked on, where ongoing support or representation was provided. 376 were new matters opened within 2022/23
155	Instances of consultancy advice to partner and other organisations in our network
119	People facing possession of their home were provided on-the-day representation by our Housing Team, as part of the Court Duty Scheme
47	People were able to participate in Mental Health Tribunal hearings as a result of our representation, to have their views around their care and treatment considered
80%	success rate in immigration/asylum appeal cases (resulting in improved immigration status and right to remain, for a defined period or permanently)
86%	of PIP tribunal appeals were successful, as part of our Legal Advocacy & Support Project where trained volunteers (often law students) conduct supervised casework and advocacy. This project has previously collated case evidence that led to a change in DWP guidance on medical assessments.
£114,995	secured in compensation and settlement agreements for litigants challenging discrimination or unfair treatment in the workplace
£1,103,941	worth of benefit entitlement secured for disabled people
66	people's immigration status improved as a result of our casework and representation
16	people were able to stay in their homes or were re-housed following our representations. These have been extremely complex cases, some with very vulnerable clients lacking mental capacity

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Key developments & enhanced ways of working

Regional work to tackle chronic capacity issues for immigration advice

- We are the lead partner as part of the Justice Together Initiative, collaborating with six community-based immigration advice providers. The aim is to increase capacity in specialist immigration advice across the South West, currently an 'acute advice desert'. We have recruited an additional adviser and a project coordinator, and will take increased referrals while also supporting our partners to develop their networks, pathways and services. This is a key strategic progression for the region where there is an ever reducing number of immigration advisors but increasing demand to meet.

Collaborative working and service mapping to increase access to Cost of Living support

- We worked closely with local advice and health partners, funders and Bristol City Council to bring insight and capacity to the Council's Cost of Living Crisis response implementation. We hosted a Bristol Advice Coordinator role at the Law Centre and additional funding was secured for advice partners to strengthen efforts in providing specific Cost of Living support to mitigate impact across the most affected communities using a Social Justice, asset based and data driven approach.

Continued partnership, strong referral pathways and holistic support

- We have partnerships that model providing practical and emotional support alongside our specialist legal advice. This maximises the strengths and knowledge of each organisation and builds resilience for individuals. An example of this is our work with Bristol Refugee Rights supporting asylum seekers through the complicated and protracted asylum process in a way that can enhance their wellbeing as they often face excruciatingly long wait times for case decisions.
- We run triage drop-ins at St Mungo's, picking up cases where vulnerable individuals would benefit from support to regularise their immigration status and ability to access benefits. In addition, we work with a local hospital trust to provide hospital patients with immigration advice to prevent homelessness upon discharge.
- We are one of six partners in the Bristol Hate Crime & Discrimination Services. The project, in its 5th year, centres around pooling collective expertise of organisations best placed to help people across the broad range of hate crime and discrimination experiences.

Combatting challenges in recruitment, retention and supervision

- This is a sector-wide challenge that we have been proactive in addressing. We have added to our management structure a Head of Services role; to line manage the service teams and be responsible for recruitment, training, supervision arrangements, considering SQE and other development and workforce capacity opportunities. This is to ensure that our excellent staff

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

team feel supported and valued and that we remain an aspirational place to work for the much-needed next generation of social welfare lawyers.

- The sector has also faced challenges in volunteer recruitment, but within our Legal Advocacy Support Project (LASP) we have maintained a high number (20+) of law student volunteer advocates. We have also recruited two new trustees to the Board (total trustees 8, with 4 new expected in 23/24). We have two long term volunteers in our Assessment & Triage Team who deliver very skilled work on a weekly basis.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

What clients say

“I’d like to take this opportunity to thank you for arranging the telephone conversation with the solicitor, it has given me some hope of bringing an end to a chapter of my life that I’d rather forget and also allowing me to get some closure and move forward.”

“We couldn't have got through this without you. You’ve been amazing – you held us together. Thank you, you made all the difference.”

“[You’ve made] an enormous difference. Without the remarkable kindness and generosity of my caseworker at Bristol Law Centre, I would have found the tribunal process - which is already extremely distressing and challenging - infinitely more difficult to face. Without your representation I would also have found navigating this procedure a lot more difficult and I believe that I would have found the probability of achieving the eventual outcome to be much reduced.”

“My finances were ticking over until my PIP was stopped. I felt like giving up and suicidal, like I had been trying to take 2 steps forward but it was now 50 steps back. The Law Centre was someone to fight my case. I cannot read and write and people can take advantage of me. I now have my PIP back. I feel such relief about bills, shopping and money at a time that all prices are going up. A massive stress has lifted. If I didn't have my PIP back, I'm not sure I would have survived, am I am worried about it being reviewed again in the future.”

“It made a huge difference. I had an employment tribunal claim in against my employer for racial victimisation. My union said that the chances of success were not high enough for them to be able to offer representation and they have to measure out their scarce resources. My solicitor gave me invaluable advice and information about the process and reassured me when I was anxious and worried. He was clear, informed, interested, and compassionate. His support was crucial to enable me to keep going and to make better decisions. I eventually obtained a reasonable settlement, which I think was a just outcome.”

“I was exhausted with being unwell, losing my job and the benefit system. I would have given up.”

“The solicitor was unbelievable, couldn’t have asked for anymore! He made Saima feel safe and secure. Changed Saima’s world for the better.”

95%

Felt heard and understood

94%

The advice given was easy to understand

88%

Understand legal rights better

88%

The Law Centre's service was easy to access

93%

Would recommend to someone else

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Plans for the Future

2023 – 2028 Strategic Plan

Our vision is a society where everyone has access to justice
Our mission is improving the lives of disadvantaged people in Bristol and across the South West through providing access to justice

Organisation Objectives

Securing justice through legal advice and representation

Influencing public policy

Empowering local communities to better exercise their rights

Being a centre of excellence

Aims

We offer accessible and inclusive services to meet the legal advice needs of the community

We have a voice on issues affecting our communities by using our expertise, data and experience to steer decision makers and support campaigns

We prevent worsening disadvantage faced by people affected by poverty and inequality by supporting them to challenge decisions

We provide high quality, specialist advice and representation and have a reputation for offering high standards of service delivered by a committed team

Activities

Offer fully inclusive services, using data/audits to measure and record progress

Diverse funding including 'core' funding, earned income, and working with funders to obtain 'full' costs for agreed outputs

Offer different levels of support and advice based on need - to ensure resources are allocated effectively whilst maintaining our specialist USP and quality

Focus on reciprocal partner relationships that address the needs of the people we help

Ensure team members understand E,D&I relates to roles

Hold and develop key relationships at national and local/regional levels and across all sectors that we work with

Collect, report and communicate evidence of the difference our work makes to people's lives

Strategic communications work using targeted messages and channels for all our audiences

Use our unique position to feed into partners' and networks' lobbying and campaigning work to amplify and support as appropriate

Listen to voices of clients and help seekers, partners & their clients. Recognise the value of anecdotal insight & evidence, and of desk (secondary) research

Work with clients and help seekers in a person-centred, culturally aware and trauma-informed way, to achieve the best possible outcomes for them

Deliver legal education and communications in a targeted and inclusive way, recognising the client journey is often complex and starts in different ways

Develop partnerships and funding that recognises the links between legal issues and health

Quality marks maintained with excellent feedback & ongoing learning. Further accreditations explored

Efficient systems and ways of working that are used consistently, reviewed regularly

Invest in staff training and support - individual development plans and transparent pay scales to reflect skills & responsibilities

Growth and development both of services and people, with sustainable, skilled management and support functions

Stakeholders understand our services and their value / quality

MEASUREMENT

Increased levels of core, full cost and multi-year funding
 Annual ED&I training & discussion
 Accessibility audits show significant improvement, including for office
 Partnership audits and selection to ensure value
 Developed case selection criteria

A contacts database that is regularly updated and shared across teams
 Annual impact report is produced & will have shared regular impact content
 Have content on social media that comes from teams

Progress towards a client / user group to inform management decisions
 Communications and other materials meet high level of accessibility
 Delivery of training & workshops, learning from evaluation including ED&I
 At least one partner / one funding stream from health sector

We will have received quality marks from Lexcel, one other in IT, one HR
 All staff will have development plans which are reviewed regularly
 Clear Pay Scales in place
 Policies and processes clear and consistent

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Financial Review

The Statement of Financial Activities shows total income of £1,028,898 (2021/22: £897,436) and total expenditure of £986,232 (2021/22: £837,686) giving an overall surplus for the year of £42,666 (2021/22: surplus of £59,750).

The Balance Sheet shows net assets available to the charity of £972,353 as at 31 March 2023, all of which are held as unrestricted reserves.

Principal funding sources

These are grant income including from Bristol City Council, Three Guineas Trust, The Legal Education Foundation, Access to Justice Foundation and BBC Children in Need. In addition, we receive a number of smaller grants and donations and income from the Legal Aid Agency.

Investment policy

The objective of the Law Centre's investment policy is to ensure that its assets maintain, or whenever possible, increase their value, and that they are accessible as and when they might be needed.

Reserves policy

The Board of Trustees continues to review the charity's requirements for reserves in the light of the main risks to the organisation. The Law Centre's policy aims to establish unrestricted funds not invested in tangible fixed assets at a level equivalent to three month's running costs, which equates to £250,000 as per the budget for 2023/24.

Free reserves, which are unrestricted reserves not designated or tied up in fixed assets, amount to £267,693 as at 31 March 2023 (see Note 16 to accounts – cash of £248,710 plus other current assets of £18,983).

The Trustees are satisfied that the charity has adequate free reserves at 31 March 2023.

Risk Management

The Board of Trustees conducts regular reviews of the major risks to which the charity is exposed. There is a risk register that is updated and reviewed by the Board regularly. Where appropriate, systems and procedures have been established to mitigate these risks.

Significant external risks to funding have led to the development of a strategic plan that seeks to diversify funding and activities.

The implementation of this plan has continued to contribute to the savings and income generated by the charity.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects.

There are policies in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the Centre. This year we were successful in maintaining the LEXCEL quality standard from the Law Society. This standard covers all areas of work conducted at the Law Centre to ensure a consistent quality of service delivery.

Structure, Governance & Management

Governing document

The Law Centre is a charitable company limited by guarantee, incorporated on 24 June 1986 and registered as a charity on 5 November 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is now governed by its Articles of Association (updated October 2018). In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The Board of Trustees are directors of the company and also charity trustees for the purposes of charity law and under the company's Articles are known as the Board of Trustees. Under the requirements of the Memorandum and Articles of Association one-third of Trustees must retire from office at each annual general meeting, but may stand for re-election. The Board comprises up to 15 people, including up to 3 co-opted members. Members may be elected to the Board of Trustees at the Annual General Meeting or by a decision of the Trustees.

Board members have a range of skills including legal, financial, governance, personnel and management expertise. To ensure the Board maintains an appropriate skills base, periodic skills audits are carried out. Recruitment to the Board is based on interviews and references, following open advertisement.

The officers of the Board of Trustees (Chair, Vice-Chair and Treasurer) are elected at the Annual General Meeting or at the first meeting after the AGM.

Organisational structure

The Board and its committees – Finance and HR – meet bi-monthly. Operational decisions are delegated to the Chief Executive Officer, who is line managed by the Executive committee that meets at least monthly.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Trustees' Responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Those who are trustees at the date of the signing of this report confirm that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

The Trustees confirm that they have given due regard to guidance published by the Charity Commission as required by Section 4 of the Charities Act 2006.

STATEMENT OF MAJOR RISKS FACED AND MITIGATION ACTIONS

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to them.

SIGNED ON BEHALF OF THE TRUSTEES



.....
Oliver Lewis (Chair of Trustees)

19 July 2023

.....
Date

BRISTOL LAW CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

Company number:	1982371
Charity number:	1059022
Registered office:	2 Hide Market West Street Bristol BS2 0BH
Trustees:	Dr Oliver Lewis (Chair) Ruth Richardson (Vice-Chair) Jonathan Locke Lovibond (Treasurer) Padma Ramanan Dipika Keen Jill Walsh (appointed 27/09/22) Emma Harvey (appointed 27/09/22) Mike Silvey Roger Berry (resigned 29/11/22) Katie Pritchard (resigned 29/11/22)
Secretary:	John Bowen
Chief Officer:	Karen Bowers
Bankers:	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ Triodos Bank Deanery Road Bristol BS1 5AS
Independent Auditors:	Burnside 61 Queen Square Bristol BS1 4JZ

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2023

OPINION

We have audited the financial statements of Bristol Law Centre (the “charitable company”) for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This report is made solely to the company's members, as a body, in accordance with Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2023 (continued)

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2023 (continued)

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

An understanding of the legal and regulatory framework applicable to the entity was obtained from management and those charged with governance of the entity, and the audit engagement team was confirmed to have the appropriate competence and capabilities to identify non-compliance with such a framework.

No significant instances of fraud, non-compliance with laws & regulations or other irregularities were communicated to the engagement team by management [, component auditors] or those charged with governance, and no particular audit areas or legislation were identified that gave rise to any significant risks of material misstatement in respect of such irregularities.

Due to the size & nature of the entity its susceptibility to material misstatement resulting from fraud, non-compliance with laws & regulations, or other irregularities is considered to be low, and the audit approach was appropriately planned so as to address this risk.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR
ENDED 31 MARCH 2023 (continued)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our audit report.



**MARK POOLEY (Senior Statutory
Auditor)**

**For and on behalf of
BURNSIDE
Chartered Accountants
& Statutory Auditor**

**61 Queen Square
Bristol
BS1 4JZ**

DATE: 01/08/2023

BRISTOL LAW CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

INCOME AND EXPENDITURE		Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total Funds <u>2023</u> £	Total Funds <u>2022</u> £
	Note				
INCOME FROM:					
Donations and legacies	3	7,891	-	7,891	5,268
Income from charitable activities:					
Grants	4	294,684	377,356	672,040	557,478
Legal aid & legal fees		332,309	-	332,309	317,442
Investment income		1,058	-	1,058	73
Other income		15,600	-	15,600	17,175
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME		651,542	377,356	1,028,898	897,436
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON:					
Charitable activities	5	608,876	377,356	986,232	837,686
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE		608,876	377,356	986,232	837,686
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure)		42,666	-	42,666	59,750
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds	6	42,666	-	42,666	59,750
Reconciliation of funds					
Total funds brought forward		929,687	-	929,687	869,937
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		972,353	-	972,353	929,687
		<hr/>	<hr/>	<hr/>	<hr/>

All of the above results are derived from continuing activities. There were no other recognised gains and losses other than those stated above.

The notes on pages 23-35 form part of these accounts.

BRISTOL LAW CENTRE**BALANCE SHEET
AT 31 MARCH 2023**

	Notes	<u>2023</u> £	<u>2022</u> £
FIXED ASSETS			
Intangible assets	8	-	-
Tangible assets	9	637,660	621,167
		<hr/>	<hr/>
		637,660	621,167
		<hr/>	<hr/>
CURRENT ASSETS			
Work in progress	10	234,237	204,408
Debtors	11	68,141	70,351
Cash at bank and in hand		315,710	208,516
		<hr/>	<hr/>
		618,088	483,275
CREDITORS: Amounts falling due within one year	12	(283,395)	(174,755)
		<hr/>	<hr/>
NET CURRENT ASSETS		334,693	308,520
		<hr/>	<hr/>
NET ASSETS		972,353	929,687
		<hr/>	<hr/>
THE FUNDS OF THE CHARITY:			
Restricted	15	-	-
Unrestricted			
General	14	905,353	872,687
Designated	14	67,000	57,000
		<hr/>	<hr/>
TOTAL CHARITY FUNDS		972,353	929,687
		<hr/>	<hr/>

BRISTOL LAW CENTRE

BALANCE SHEET (continued)
AT 31 MARCH 2023

The Trustees acknowledge their responsibilities for:

- i. ensuring that the company keeps adequate accounting records which comply with section 386 of the Act; and
- ii. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the directors and authorised for issue.

Approved by the Trustees on 19 July 2023 and signed on their behalf by



.....
(Jonathan Locke Lovibond – Trustee and Treasurer)

Date: 19 July 2023

The notes on pages 23-35 form part of these accounts.

[Company no: 1982371]

BRISTOL LAW CENTRE**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Total funds <u>2023</u> £	Total funds <u>2022</u> £
<i>Cash used in operating activities</i>	131,919	(7,890)
<i>Cash flows from investing activities:</i>		
Purchase of tangible fixed assets	(24,725)	-
	_____	_____
Cash decrease by investing activities	(24,725)	-
	_____	_____
Increase/(decrease) in cash & cash equivalents	107,194	(7,890)
	_____	_____
<i>Cash & cash equivalents at beginning of year</i>	208,516	216,406
	_____	_____
<i>Cash & cash equivalents at end of year</i>	315,710	208,516
	_____	_____
<u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	42,666	59,750
<i>Adjustments for:</i>		
Depreciation charges	8,232	7,738
(Increase)/decrease in work in progress	(29,829)	3,021
Decrease/(increase) in debtors	2,210	(14,499)
Increase/(decrease) in creditors	108,640	(63,900)
	_____	_____
	131,919	(7,890)
	_____	_____

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

(a) Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol Law Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

At 31 March 2023, the Charity had net assets of £972,353 (2022 - £929,687) and had net income for the year of £42,666 (2022 - £59,750). At 31 March 2023, its free reserves were £267,693 (2022 - £251,520), which is above its free reserves target of holding 3 months running costs (currently £250,000).

Budgets and cashflow forecasts have been prepared for the year ended 31 March 2024. The worst-case scenario, budgeting for only confirmed income, shows a forecast deficit that would be funded from the free reserves brought forward at 01 April 2023. The Charity has a number of pending grant applications for 2023/24 and is making further funding applications.

The Charity's management is already working on securing funding for 2024/25.

The Board of Trustees therefore have a reasonable expectation that the Charity will be in operation 12 months from the date of approval of these accounts and remains a going concern. The accounts have therefore been prepared on a going concern basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

1. ACCOUNTING POLICIES (continued)

(c) **Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- i. Income received by way of grants, donations and gifts is included in full in the statement of financial activities when receivable.
- ii. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- iii. When donors specify that donations or grants are for a particular restricted purpose, this income is included in income of restricted funds when receivable.
- iv. Donated services and facilities are included at the value to the charity where this can be quantified.
- v. The value of services provided by volunteers has not been included in these accounts.
- vi. Investment income is included when receivable.
- vii. Income from charitable trading activities is accounted for when earned.
- viii. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

- (i) Costs of raising funds comprise the costs associated with attracting donations and legacies and the costs of trading for fundraising purposes.
- (ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- (iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

1. ACCOUNTING POLICIES (continued)

(e) **Fund accounting**

(i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(ii) Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

(iii) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(f) **Intangible fixed assets**

Intangible fixed assets are being amortised over two years.

(g) **Tangible fixed assets**

Tangible fixed assets are being written off over the expected useful life of the asset, using the straight line basis at 25% per annum for all equipment and 2% for the building. Land is not depreciated. Equipment with an individual item value of under £1,000 is written off in the year of purchase.

(h) **Work in Progress**

Work in Progress relates to legal case work started but not completed at the end of the year. It is valued according to the contract with Legal Aid Agency.

(i) **Deferred grants**

Grants of a revenue nature are credited to incoming resources in the period in which they are receivable. Grants received in advance for future specific periods are carried forward as deferred income.

(j) **Pension costs**

The charity contributes to a defined contribution pension scheme. The employer contributions made by the charity are treated as an expense and are disclosed in note 7 to the accounts.

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

2. PRIOR PERIOD COMPARATIVES

		Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2022</u> £
INCOME FROM:				
Donations and legacies		5,268	-	5,268
Income from charitable activities:				
Grants		222,850	334,628	557,478
Legal aid & legal fees		317,442	-	317,442
Investment income		73	-	73
Other income		17,175	-	17,175
		<hr/>	<hr/>	<hr/>
TOTAL INCOME		562,808	334,628	897,436
		<hr/>	<hr/>	<hr/>
EXPENDITURE ON:				
Charitable activities	5	503,058	334,628	837,686
		<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE		503,058	334,628	837,686
		<hr/>	<hr/>	<hr/>
Net income/(expenditure)		59,750	-	59,750
Transfers between funds		-	-	-
		<hr/>	<hr/>	<hr/>
Net income/(expenditure) and net movement in funds		59,750	-	59,750
		<hr/>	<hr/>	<hr/>

3. DONATIONS AND LEGACIES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2023</u> £	Total <u>2022</u> £
Donations	7,891	-	7,891	5,268
	<hr/>	<hr/>	<hr/>	<hr/>
	7,891	-	7,891	5,268
	<hr/>	<hr/>	<hr/>	<hr/>

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

4. GRANTS RECEIVED

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Access to Justice Foundation:				
2022 Spring Grant	-	15,000	15,000	-
Access to Justice Foundation: HALS Grant	55,000	-	55,000	-
BBC Children in Need	-	40,347	40,347	39,847
Bristol City Council: Bristol Advice Partnership	136,719	-	136,719	136,719
Bristol City Council: Bristol Hate Crime & Discrimination Services	-	52,176	52,176	53,943
Bristol City Council: Cost of Living	-	23,748	23,748	-
Bristol City Council: Homelessness Prevention	-	24,289	24,289	-
Bristol City Council: Thrive	-	3,667	3,667	2,026
Community Justice Fund: Wave 2 & 3	35,252	-	35,252	39,420
Community Justice Fund: Funder Plus Scheme	-	-	-	357
Justice Collaborations	-	18,000	18,000	-
Nationwide Community Grant	-	-	-	3,260
Nisbet Trust	-	-	-	10,000
Pathway	-	10,000	10,000	-
Private funding for Pro Bono Clinic	-	15,000	15,000	28,500
Simmons & Simmons Charitable Foundation	15,000	-	15,000	-
South Gloucestershire Council	15,920	-	15,920	21,711
The AB Charitable Trust	20,000	-	20,000	15,000
The Legal Education Foundation:				
Justice First Fellowship	-	45,720	45,720	31,832
The National Lottery Community Fund	-	-	-	40,449
The Tudor Trust	-	21,000	21,000	20,000
Therium	-	-	-	13,893
Three Guineas Trust: Development	-	15,000	15,000	5,000
Three Guineas Trust: Legal Advocacy Support Project	-	86,000	86,000	93,646
Three Guineas Trust: Remote Volunteering Project	-	4,409	4,409	1,876
Other grants < £10,000	16,793	3,000	19,793	-
	<hr/>	<hr/>	<hr/>	<hr/>
	294,684	377,356	672,040	557,478
	<hr/>	<hr/>	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

5. RESOURCES EXPENDED	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total 2023 £	Total 2022 £
Housing	198,955	82,876	2,036	283,867	166,482
Immigration	189,294	111,531	1,892	302,717	226,911
Mental Health	89,779	17,432	880	108,091	133,170
Employment & Public Law	105,006	18,974	1,031	125,011	140,947
Welfare Benefits	140,814	24,371	1,361	166,546	170,176
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	723,848	255,184	7,200	986,232	837,686
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Housing	198,648	85,219	283,867	166,482
Immigration	205,691	97,026	302,717	226,911
Mental Health	97,265	10,826	108,091	133,170
Employment & Public Law	45,087	79,924	125,011	140,947
Welfare Benefits	62,185	104,361	166,546	170,176
	<hr/>	<hr/>	<hr/>	<hr/>
	608,876	377,356	986,232	837,686
	<hr/>	<hr/>	<hr/>	<hr/>

	2023 £	2022 £
Other direct costs:		
Payments to Other Agencies	-	23,261
Disbursements & Client Costs	103,975	56,482
Direct Costs of Grant Funded Projects	28,648	12,757
Staff Recruitment, Training & Refreshments	10,536	2,359
Office & Premises Costs	69,104	50,464
Professional Fees & Insurance	24,442	26,765
Ask Us costs	-	8,900
Subscriptions & Memberships	10,156	11,691
Depreciation	8,232	7,738
Bank Charges	88	147
Bad debts	-	350
	<hr/>	<hr/>
	255,181	200,914
	<hr/>	<hr/>

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

5.	RESOURCES EXPENDED (continued)	2023 £	2022 £
	Support costs:		
	Auditors' remuneration	7,200	7,750
		=====	=====
6.	NET INCOME/(EXPENDITURE) FOR THE YEAR	2023 £	2022 £
	This is stated after charging:		
	Depreciation of owned assets	8,232	7,738
	Auditors' remuneration	7,200	7,750
		=====	=====
7.	STAFF COSTS AND TRUSTEES' REMUNERATION		
	Staff costs were as follows:	2023 £	2022 £
	Wages and salaries	630,057	545,881
	Social security costs	50,918	45,769
	Pension contributions	41,626	37,260
		=====	=====
		722,601	628,910
	Temporary staff	1,248	112
		=====	=====
		723,849	629,022
		=====	=====

No employee earned £60,000 p.a. or more. The average number of employees (based on numbers and not full-time equivalents) during the year was 24 (2022 – 23.75). No remuneration was paid to the Trustees. Trustees' expenses reimbursed amounted to £Nil (2022 - £Nil).

The key management personnel of the charity in the year comprised the Chief Executive Officer (previous year the Chief Executive Officer and interim Chief Executive Officer). The total employee benefits of the key management personnel of the charity were £49,860 (2022: £47,613).

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

8. INTANGIBLE ASSETS

	Website £	Total £
COST		
Brought forward and at 31 March 2023	6,672	6,672
	—	—
AMORTISATION		
Brought forward and at 31 March 2023	6,672	6,672
	—	—
NET BOOK VALUE		
At 31 March 2023	-	-
	—	—
At 31 March 2022	-	-
	—	—

9. TANGIBLE ASSETS

	Land & Building £	Total £
COST		
Brought forward and at 31 March 2022	644,381	644,381
Additions	24,724	24,724
	—	—
At 31 March 2023	669,105	669,105
	—	—
DEPRECIATION		
At 1 April 2022	23,214	23,214
Charge for the year	8,232	8,232
	—	—
At 31 March 2023	31,446	31,446
	—	—
NET BOOK VALUE		
At 31 March 2023	637,659	637,659
	—	—
At 31 March 2022	621,167	621,167
	—	—

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

10. WORK IN PROGRESS	2023	2022
	£	£
Legal Aid Agency work in progress	234,237	204,408
	<hr/>	<hr/>
11. DEBTORS	2023	2022
	£	£
Trade Debtors	42,488	46,177
Other Debtors	14,397	17,755
Prepayments and accrued income	11,256	6,419
	<hr/>	<hr/>
	68,141	70,351
	<hr/>	<hr/>
12. CREDITORS	2023	2022
Amounts falling due within one year:	£	£
Trade Creditors	46,520	16,519
Other Creditors	7,811	20,768
Accruals	35,585	41,572
Taxation and Social Security	16,203	21,633
Deferred Income	177,276	74,263
	<hr/>	<hr/>
	283,395	174,755
	<hr/>	<hr/>

Deferred grants refer to grants for the period April 2022 to March 2023 received before the end of the financial year. These include:

Children in Need	9,962	9,962
Legal Education Foundation - Justice First Fellowship	-	1,312
Justice Together	99,000	-
Nationwide	49,981	-
Three Guineas Trust		
TGT Remote Volunteering Pilot Project	-	4,409
Tudor Trust	8,333	8,334
Access to Justice		-
Quartet – Resilience Fund	5,000	10,000
A B Charitable Trust	5,000	5,000
Swan Mountain Trust	-	6,000
Pathway	-	5,000
Bristol City Council Thrive	-	3,666
Community Justice Wave 2	-	20,580
	<hr/>	<hr/>
	177,276	74,263
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

13. OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	934	-
Later than 1 year and not later than 5 years	-	934
	<hr/>	<hr/>
	934	934
	<hr/>	<hr/>

14. UNRESTRICTED FUNDS

	At 1 April <u>2022</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfer Between <u>Funds</u> £	At 31 March <u>2023</u> £
<u>Designated funds</u>					
Building works and Improvements reserve	50,000	-	-	10,000	60,000
IT upgrade reserve	7,000	-	-	-	7,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	57,000	-	-	10,000	67,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General funds	872,687	651,542	(608,876)	(10,000)	905,353
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	929,687	651,542	(608,876)	-	972,353
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Building works and improvements reserve

This designated fund has been set up in respect of known planned building improvements, and repair and maintenance works that are required at the charity's office building.

The transfer in the year represents:	£
Capital expenditure in year for disabled access	(24,724)
Transfer from general reserve	34,724
	<hr/>
	10,000
	<hr/>

IT upgrade reserve

This designated fund has been set up to fund upgrades to the charity's IT systems.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

15. RESTRICTED FUNDS

	At 1 April <u>2022</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfer Between <u>Funds</u> £	At 31 March <u>2023</u> £
<u>Grants</u>					
BCC – Bristol Hate Crime & Discrimination Service	-	52,176	(52,176)	-	-
BCC – Homelessness Prevention	-	24,289	(24,289)	-	-
BCC – Cost of Living	-	23,748	(23,748)	-	-
Children in Need	-	40,347	(40,347)	-	-
Legal Education Foundation - Justice First Fellowship	-	45,720	(45,720)	-	-
Three Guineas Trust	-	86,000	(86,000)	-	-
Three Guineas Trust – Development	-	15,000	(15,000)	-	-
The Tudor Trust	-	21,000	(21,000)	-	-
Justice Collaborations	-	18,000	(18,000)	-	-
Three Guineas Trust - Remote Volunteering Project	-	4,409	(4,409)	-	-
Pathway	-	10,000	(10,000)	-	-
Legal Education Foundation – Stepping Up	-	3,000	(3,000)	-	-
BCC – Other	-	3,667	(3,667)	-	-
Pro Bono Clinic	-	15,000	(15,000)	-	-
Access to Justice Foundation	-	15,000	(15,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	377,356	(377,356)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Purposes of Funds*BCC – Bristol Hate Crime & Discrimination Service*

Grant to support the provision of advice and support services in relation to tackling discrimination.

BCC – Homelessness Prevention

Grant to provide a half post immigration solicitor to assist in regularising the immigration status of people who are sleeping rough.

Children in Need

Grant to provide specialist children's immigration work.

Legal Education Foundation - Justice First Fellowship

Grant to fund a trainee solicitor in the provision of access to justice in social welfare law.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

15. RESTRICTED FUNDS (continued)

Three Guineas Trust:

Grant to fund the Legal Advocacy Support Project (LASP) staff working with volunteers to support clients access ESA and PIP funding.

BCC – Cost of Living

Grant to fund a cost-of-living advice co-ordinator.

The Tudor Trust

Grant to provide immigration and asylum advice.

Pathway

Grant to provide advice to homeless patients attending the Bristol Royal Infirmary.

Three Guineas Trust - LASP Remote Volunteering Project

LASP Remote Volunteering Project Grant to extend the volunteer legal advice service into a remote service.

Three Guineas Trust Remote – Development Project

Grant to fund the costs of a development worker.

Justice Collaborations

Grant to provide access to immigration advice.

Legal Education Foundation – Stepping-up

Grant to fund an enhanced diversity leadership programme for the immigration solicitor.

Pro Bono Clinic

Grants from Osborne Clarke and TLT Solicitors to run a pro bono clinic.

Access to Justice Foundation

Grant to run a pro bono clinic.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrest. Designated Funds £	Unrest. General Funds £	Total Funds £
Fund Balances at 31 March 2023 are represented by:			
Tangible Fixed Assets	-	637,660	637,660
Cash at Bank and in Hand	67,000	248,710	315,710
Other Net Current Assets/(Liabilities)	-	18,983	18,983
	<hr/>	<hr/>	<hr/>
Total	67,000	905,353	972,353
	<hr/>	<hr/>	<hr/>

17. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year. At the year end the balance owed to Cabot Law CIC was £nil (2022 - £8,379). Cabot Law CIC was dissolved on 26 October 2021.

BRISTOL LAW CENTRE**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
INCOME		
Donations and legacies	7,891	5,268
Grants	696,950	557,478
Legal aid and legal fees	307,399	317,442
Investment income	1,058	73
Other income	15,600	17,175
	<hr/>	<hr/>
Total income for year	1,028,898	897,436
	<hr/>	<hr/>
EXPENDITURE		
Salaries and pension costs	722,601	628,910
Temporary staff	1,248	112
Staff recruitment	700	270
Staff training	9,628	2,026
Other staff expenses	208	63
Payments to other agencies	-	23,261
Client costs	103,975	56,482
Direct costs of grant funded projects	28,648	21,657
Rates and utilities	7,814	7,834
Service charges	2,119	2,119
Telephone	7,683	7,363
Insurance	5,505	5,941
Repairs and renewals	17,930	2,061
Printing, postage, stationery	13,825	12,879
Computer and IT costs	9,678	7,862
Professional fees and consultancy	18,937	20,824
Audit and accountancy	7,200	7,750
Subscriptions and membership	10,156	11,691
Library	1,714	2,711
Storage & recycling	3,936	3,121
Cleaning and waste disposal	4,406	4,514
Bank charges	89	147
Depreciation	8,232	7,738
Bad debts	-	350
	<hr/>	<hr/>
Total expenditure for year	986,232	837,686
	<hr/>	<hr/>
SURPLUS OF INCOME OVER EXPENDITURE	42,666	59,750