

BRISTOL LAW CENTRE

(A company limited by guarantee)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR
ENDED 31 MARCH 2024**



Registered charity number – 1059022
Company number - 1982371

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

<u>CONTENTS</u>	<u>Page</u>
Trustees' report	2-14
Reference and administrative details	15
Independent Auditors' report	16-19
Statement of financial activities	20
Balance sheet	21-22
Cash flow statement	23
Notes to the financial statements	24-36
Detailed income and expenditure account	37

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024

Introduction from the Chair of Trustees

The challenges for people who cannot afford to pay for legal advice and representation to uphold their rights have increased again this year, due to continuing external pressures and the limited capacity in the specialist advice sector to meet increased need. In **2023-24**, Bristol Law Centre provided legal advice, casework and representation to 1,042 people.

The difference advice makes goes beyond legal resolution, as one recent Law Centre client said we “change my life, help my stress be better, my confidence”. You can read some client stories on pages 8-10.

The Law Centre’s culture, shared by all trustees and staff, is of learning and improvement. This was embedded in our **2023-28 strategic plan** launched at the start of the financial year. The strategy steers the Law Centre to continue to secure justice through legal advice and representation, increase its public policy reach, maintain quality, and enable communities to better exercise their rights. One focus in the year has been ongoing development of our **Assessment and Support team** including closer relationships with other organisations, given the vital role of effective signposting for people in need of advice. The team have also started attending housing court on possession days to ensure people get all the help they need to avoid homelessness.

We are the lead partner in the **South West Immigration Alliance**, a three-year project started in 2023 to improve access to specialist immigration legal services. This links the law centre directly with the refugee and asylum sector and other advice providers. The Southwest region is the worst legal aid desert for immigration law, and a focus for the project is increasing skilled advice capacity while also working on ecosystems and influencing – for example around the Review of Civil Legal Aid.

During the last year, the Law Centre increased its **local, regional and national influence** by participating in events such as the Black Southwest Network’s first conference on access to justice. In June 2024, our local advice partnership delivered the major Future of Advice in Bristol event and detailed report; and we spoke about priorities for the public and the justice system to a national audience at the Ombudsman Association conference. Our CEO became the vice-chair of ACFA in 2023, a network of advice charities in the West of England region combatting poverty and social injustice, now working with the local NHS Integrated Care Board towards funding for advice to help prevent and address health needs and inequalities.


A huge **thank you to all our funders, supporters and partners**, both longstanding and new, for their commitment to our work. A full list is on page 28 of this report, and in 2023 we were pleased to become charity of the year of the insurer ARAG, an ongoing relationship that goes beyond donations to include additional legal support adding to our existing pro-bono services.

We employ a **talented, passionate and dedicated team** who regularly go above and beyond. We are proud 100% of our staff said in an anonymised survey they would recommend Bristol Law Centre as a good place to work. Our workforce strategy has focused on retention, development and recruitment, and we have embedded a Head of Services role to lead on these with a focus on wellbeing. In April 2024, we welcomed our fourth Justice First Fellow trainee solicitor, developing vital new talent in the social welfare advice sector. Showcasing our team, one of our housing

BRISTOL LAW CENTRE

solicitors was shortlisted in the 2023 Legal Aid Lawyer of the Year awards, and our Finance Manager shortlisted for the Bristol Law Society awards in the same year.

The Law Centre is a special place. It is often the last hope for people facing homelessness, discrimination, denial of benefits, and insecure immigration status. I extend my thanks to all the staff and volunteers who work so hard to enable to help people achieve justice, and to fellow trustees past and present for their energy and insights.

DocuSigned by:

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Oliver Lewis (Chair of Trustees)

24/09/2024

.....
Date

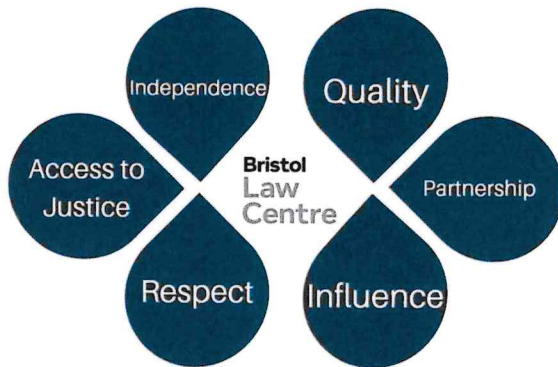
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

Our purpose

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 **values**:



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

- 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.
- 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 of particular concern to people experiencing financial hardship or other forms of distress
- The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area.

Our objectives (reworded in 2023 to ensure they are 'active'):

- 1. Securing justice through legal advice and representation**
- 2. Influencing public policy**
- 3. Empowering local communities to better exercise their rights**
- 4. Being a centre of excellence**

Our 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 (objective 1). We focus on social welfare law issues such as housing, discrimination, welfare benefits, immigration & asylum, employment and mental health/court of protection. 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 and neighbouring counties and also has a regional reach.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

Dealing with complex and overlapping legal issues transforms the lives of the people, alleviating poverty and tackling social exclusion, marginalisation and disadvantage.

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; people who could not otherwise afford to pay for a legal professional. 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. To achieve greater public benefit, the Law Centre is committed to working in a collaborative and sustainable way with our partners across the voluntary, public, and private sectors.

Our partners, referrers and networks include:

Nationally:

Law Centres' Network (LCN), AdviceUK, NFJ (Network for Justice), Junior Lawyers Network (JLN), Young Legal Aid Lawyers (YLAL), LAPG (Legal Aid Practitioners Group), Law Works, practitioner groups ILPA, HLPa & MHPA (Immigration, Housing and Mental Health Law respectively).

Regionally:

ACFA Advice Network (including ACFA seat on ICB's VCSE Alliance) - West of England area.
South West Immigration Alliance (we are the lead partner, with 7 others)
West of England Pro Bono Group

Bristol:

Bristol Advice Partnership (6 others are Citizens Advice, North Bristol Advice, South Bristol Advice, St Paul's Advice, Talking Money and WECIL), BHCDs (Bristol Hate Crime & Discrimination Services – with SARI, Bristol Mind, OTR, Brandon Trust, Resolve West), Bristol Pro Bono Network, Housing Roundtable, Bristol Refugee Rights, Housing Matters, Shelter Bristol, WRAMAS (Money and Rights advice service within Bristol City Council), One City groups, strategic development and meetings with Bristol City Council.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

We work with volunteer solicitors to deliver pro bono advice clinics, from the following firms:

Avon and Somerset Family Law, Bevan Brittan, Osborne Clarke, Powells Law, Temple Bright, TLT, Unity Street Chambers, VWV, Wards, Watkins Solicitors.

Achievements & Performance 2023-24

<ul style="list-style-type: none">37 people were advised and represented regarding their hospital detention or community treatment under the Mental Health Act, enabling patient participation and views around their care to be considered	
<p>Provided legal support for immigration and asylum issues for 136 new cases:</p> <ul style="list-style-type: none">76% of asylum/immigration applications resulted in grant of leave to remain at Stage 1/LH with a further 12% continuing as ongoing cases.90% success rate at appeal, in contrast to roughly 43% national average for overturning refusals.Helped 36 people/families with their settlement application to achieve indefinite leave to remain.Provided specialist immigration advice and assisted to regularise the status of 27 people who are rough sleeping in Bristol, to help bring them out of homelessness through access to public funds and entitlement to local authority support.Worked with 22 children and young people to achieve stable immigration status through asylum and citizenship applications.	
<ul style="list-style-type: none">Provided legal representation and casework on 75 housing cases. These have predominantly been possession proceedings or homelessness cases.Provided 168 people facing possession of their home with on-the-day representation as part of the Housing Loss Prevention Advice Service.	<ul style="list-style-type: none">Advised 59 number of people on their rights in challenging discrimination or unfair treatment at work.87 % understood their rights better and 77 % felt more confident to challenge future incidents if to occurSecured £33,000 in financial settlements outside of court/tribunal in 4 cases
<ul style="list-style-type: none">Secured £1,010,982 for appellants in tribunal awards and continued benefit entitlement and 100% said they felt an improvement in their: stress, confidence, health, how they feel about themselves.	
<ul style="list-style-type: none">Supported 359 people to prepare for their appointments with one of our 55 volunteer lawyers, regarding a family law, employment law or civil litigation issue.	

Working together as a connected, stronger voice of influence

- **Bristol, North Somerset and South Gloucestershire VCSE Alliance** is committed to enhancing the role of the VCSE sector as a key strategic partner in the transformation and delivery of local health services as part of the Integrated Care System. This collaboration aims for effective healthcare and advice provision to improve the wellbeing of local people, ensuring focus on the wider determinants of health such as housing, financial security and family relationships.
- **South West Immigration Alliance** is a partnership of 8 organisations to improve access to immigration advice in Bristol and across the South West region. We are on our way to strengthening each organisation's local response and collectively providing a more robust regional network. We have made progress in improving referral systems, training provision, recruitment of a dedicated senior caseworker and infrastructure development to attract further funding. We are committed to helping migrants and asylum seekers regularise their immigration status to enable greater inclusion in society through employment, access to public funds and housing rights.
- **Bristol CAN (Court Advisory Network)** is a collaboration of four organisations providing a weekly presence at possession hearings at the local Court. They offer referral/signposting support, and debt and welfare advice, alongside legal representation from the Duty Solicitor for the hearing. This holistic way of supporting Defendants seeks to address both the housing issue and underlying advice needs. This project sits within and is a result of regular 'Housing Roundtable' discussions held with the intention to combine expertise of local housing advice organisations and senior staff at Bristol City Council to consider homelessness trends, housing needs, capacity building and develop practical solutions.
- **West of England Pro Bono Group** is a newly developed wider network of the former Bristol Pro Bono Group. It is an excellent collaboration between law firms, universities, advice centres and Law Centres. The aim is to provide capacity to pro bono advice initiatives and think creatively about how to deliver against legal advice needs across the region. The network is connected to other regional partnerships and the National Pro Bono Centre, coming together to share challenges and best practice for stronger and more coordinated pro bono responses and projects.

Securing justice through legal advice and representation

Our dedicated team provide specialist legal support to hundreds of people each year on a range of social welfare law issues. With increasing numbers of people locked out of accessing the free legal advice that they need, we continue to strive to strengthen provision both for our locality where demand is highest and for areas considered 'advice deserts'. Our work disrupts cycles of inequality by using the law to improve people's lives; keeping them in their homes and employment, providing access to benefits, and able to access opportunities that help them thrive. We strongly advocate for access to justice for all and support those who experience disadvantage, often multiple and intersecting, such as housing insecurity, financial hardship and destitution, discrimination and irregular immigration status. We take pride in representing community members to overcome overwhelming and seemingly insurmountable legal problems so they can move beyond them with dignity and confidence about their future.

Empowering local communities to better exercise their rights

We supported Auriol who has been registered blind since 1982, in her claim against Sainsbury's. Her case was that the supermarket's withdrawal of their assisted shopping service during the pandemic, and for a total of 19 months, constituted a failure to make a reasonable adjustment and was therefore an act of disability discrimination.

The judge agreed and awarded her the compensation she had asked for but Auriol was clear throughout the case that "it wasn't about the money". As the judge quoted in his judgment:

"The Claimant's evidence has been, as is her Impact Statement: impassioned, determined and eloquent. She told me in her closing submissions that this wasn't a service which was trivial in nature. This concerned, at the time of the pandemic, an individual's ability to gain access to food, which is one of the most basic human needs."

We are delighted with this outcome following Auriol's tenacious challenge, highlighting the need for services to do better by disabled people.

"The support of Bristol Law Centre was vital to me, in the bringing of this case. It would not have been possible without the law centre's support."

Hassan contacted the Law Centre for advice having been dismissed after 10 years of employment. He felt targeted, bullied and unfairly treated. He made a claim to the Employment Tribunal, and a final hearing was listed just short of two years after the claim was submitted. Hassan was a litigant in person and could not afford a solicitor and so sought help from our Pro Bono Advice Clinic. His first appointment was a few months after the dismissal to gain advice on his options on challenging his employer. Most recently he was required to comply with tribunal directions requesting for a schedule of loss and witness statement, but was unable to complete these as he suffered a brain injury and

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

was hospitalised for several weeks. Once out of hospital, he was unsure how to proceed, including what response he should provide for the settlement offer that was made by the Respondent.

In his latest advice session, Hassan spoke with an experienced barrister who volunteers as part of our Clinic. The volunteer was able to discuss the chronology of events, Hassan's claim and the legal arguments and evidence he would need to provide to satisfy the Tribunal that his dismissal was indeed unfair. The volunteer went through relevant calculations that would apply to the Schedule of Loss and discussed the Respondent's settlement offer and a more appropriate counter offer. To assist further, the volunteer drafted a Schedule of Loss that could be sent through to the Tribunal. He was able to accept a settlement offer with confidence and put an end to stressful legal proceedings. Having received the advice on the phone and the accompanying written note, Hassan said the following in regard to his experience with a volunteer lawyer:

"A million of thanks for always helping me and I will never forget you. Thank you so much"

Challenging injustice for fairer outcomes

Sophie became at risk of losing her home of 30 years when her housing association initiated possession proceedings due to alleged anti-social behaviour. This came after considerably hostile interactions with a neighbouring couple where Sophie was left feeling victimised by their behaviour and by her landlord's inaction having failed to investigate any of her concerns. These incidents led to Sophie's mental health deteriorating and her GP referring her to the Adult Safeguarding Team. We supported Sophie to defend and contest these allegations. During this process, her husband also experienced life threatening health challenges and underwent an operation. It became uncertain how he would cope at trial and questioning. In light of the potential toll of continued litigation on both Sophie and her husband, we were able to instead negotiate a Suspended Possession Order and change of Housing Officer for ongoing communications. This has given them space to focus on family life, without the overwhelm of going to trial.

Possession proceedings against Sophie were suspended, they now have new neighbours and feel happy and safe in their home again.

Sophie felt immense relief when the case settled. Commenting on the difference our support made to her, Sophie said:

"[It] changed my world and my mental stability"

Alleviating poverty and improving wellbeing

One of the people we supported to appeal a PIP benefit decision at tribunal in the last year was Denise.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

She has a long-term physical disability due to suffering from heart failure. She also suffers from anxiety, depression and social phobia. She experiences fatigue, dizziness, memory difficulties, severe discomfort and cannot undertake strenuous movement without experiencing heart arrhythmia.

Her initial application for PIP was refused at which point she sought our help. Our representations clarified the extent to which Denise's conditions affected her mobility and daily living and challenged the health assessor's reliance on the mention of 'good days' which failed to explore that this is relative to days where she is completely bedbound and unable to engage at all with daily needs such as cooking and social interaction, in essence meaning that even 'good days' involved considerable discomfort and inability to carry out key daily activities.

We see how disabled people are regularly failed by health assessments that are superficial and punitive to appellants who may be unable to communicate how much they struggle and are therefore denied critical financial support they need to support themselves. Having access to a legal representative who can fight their corner makes all the difference.

*"Thanks so much for your amazing help with my PIP tribunal. It's **truly life-changing for me**, and you were both so wonderful – I couldn't have done it without your advice, patience and reassurance."*

Denise's appeal was won, resulting in over £10,000 award and entitlement to ongoing PIP benefit.

Enabling people to access the asylum system for a safe life in the UK

We supported an asylum seeker who instructed us whilst in immigration detention, upon receiving a notice of intent from the Home Office. The client was at risk of having his asylum claim declared inadmissible in the UK and of being removed to Rwanda within a week. We made urgent and immediate representations to submit why this would not be lawful. We assisted him with an application for bail not long after and continued with complex litigation involving four Judicial Review applications to take away the threat of removal to Rwanda and for the Home Office to agree to consider his asylum claim in the UK. Eventually the Home Office agreed to recognise him as a refugee and provided him with immigration status.

Abdul, a victim of trafficking and forced labour, has faced an extraordinarily stressful two years waiting for a decision, in limbo, with the threat of deportation looming and not being able to have his asylum claim considered in the UK. The emotional toll has been immense and all involved are happy with the outcome of this legal challenge and the onward prospects for Abdul to legally settle in the UK.

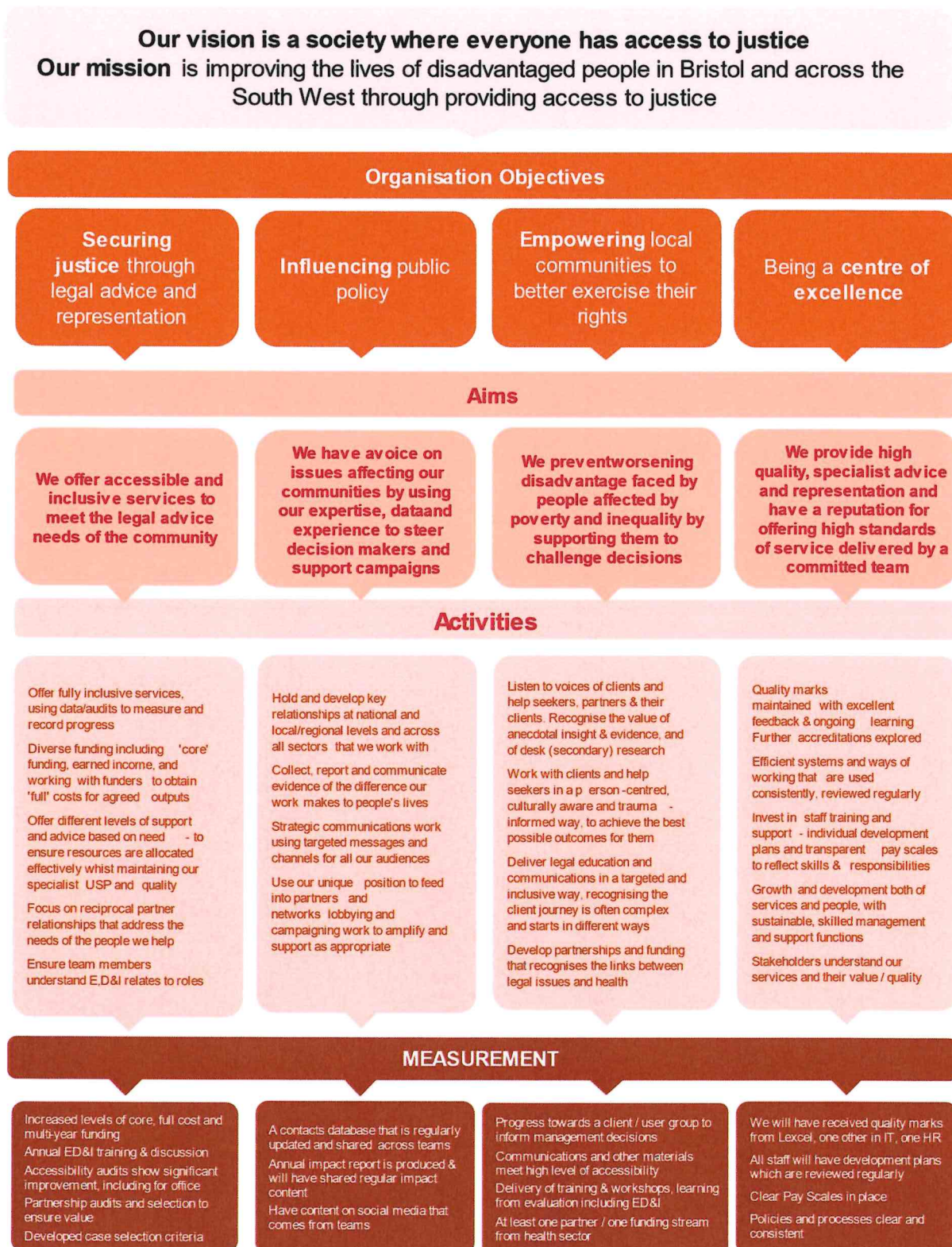
Plans for the Future

We will continue our focus on workforce, partnerships, sustainable and core funding and extending our reach and our influence. We will develop our Equality, Diversity and Inclusion commitment to include anti-racism work with partners locally, regionally and nationally. Securing health funding will better connect health and advice systems for the benefit of the people we help; and growing our

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

capacity in specialist areas of advice including immigration, housing and discrimination will help better meet people's needs.

2023 – 2028 Strategic Plan



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

Financial Review

The Statement of Financial Activities shows total income of £1,320,878 (2022/23: £1,028,898) and total expenditure of £1,258,018 (2022/23: £986,232) giving an overall surplus for the year of £62,860 (2022/23: £42,666).

The Balance Sheet shows net assets available to the charity of £1,035,213 as at 31 March 2024, all of which are held as unrestricted reserves.

Principal funding sources

These are grant income including from Bristol City Council, Justice Collaborations, Three Guineas Trust, The Legal Education Foundation and The Access to Justice Foundation. 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 months' running costs, which equates to £334,000 as per the budget for 2024/25.

Free reserves, which are unrestricted reserves not designated or tied up in fixed assets, amount to £332,214 as at 31 March 2024 (see Note 16 to accounts – cash of £337,306 plus other current liabilities of £5,092).

The Trustees are satisfied that the charity has adequate free reserves at 31 March 2024.

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.

BRISTOL LAW CENTRE

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 is an Organisational Manual in place that contains all policies, procedures and processes. This is owned by the CEO and reviewed at least annually by the Board with updates made on an ongoing basis by the management team. 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 a trustee with meetings at least monthly.

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (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:

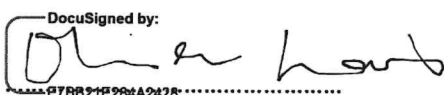
- so far as each trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the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

DocuSigned by:

27BB27E284A2428...
Oliver Lewis (Chair of Trustees)

24/09/2024

.....
Date

BRISTOL LAW CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2024

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) (resigned 6/12/23) Jonathan Locke Lovibond (Treasurer) Padma Ramanan (resigned 6/12/23) Dipika Keen (resigned 6/12/23) Nicky Auguste Christian Carter Mike Silvey (resigned 6/12/23) Emma Louise Harvey Dr Hannah Pearce Jill Valerie Walsh Piotr Lisowski (appointed 24/09/24) Toby Fisher (appointed 24/09/24)
Secretary:	John Bowen
Chief Executive 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

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2024

OPINION

We have audited the financial statements of Bristol Law Centre (the “charitable company”) for the year ended 31 March 2024 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 2024 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 2024 (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 2024 (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.

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2024 (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.

Signed by:

83BEEC49D180430...

61 Queen Square
Bristol
BS1 4JZ
DATE:
24/09/2024

STEPHEN BURNSIDE FCA (Senior Statutory Auditor)
For and on behalf of
BURNSIDE
Chartered Accountants
& Statutory Auditor

BRISTOL LAW CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

INCOME AND EXPENDITURE		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
INCOME FROM:					
Donations and legacies	3	13,316	-	13,316	7,891
Income from charitable activities:					
Grants	4	256,972	616,189	873,161	672,040
Legal aid & legal fees		409,707	-	409,707	332,309
Investment income		6,900	-	6,900	1,058
Other income		17,794	-	17,794	15,600
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME		704,689	616,189	1,320,878	1,028,898
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON:					
Charitable activities	5	641,829	616,189	1,258,018	986,232
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE		641,829	616,189	1,258,018	986,232
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure)		62,860	-	62,860	42,666
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds	6	62,860	-	62,860	42,666
		<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of funds					
Total funds brought forward		972,353	-	972,353	929,687
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		1,035,213	-	1,035,213	972,353
		<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 2024

	Notes	<u>2024</u> £	<u>2023</u> £
FIXED ASSETS			
Intangible assets	8	-	-
Tangible assets	9	642,999	637,660
		<hr/>	<hr/>
		642,999	637,660
		<hr/>	<hr/>
CURRENT ASSETS			
Work in progress	10	187,595	234,237
Debtors	11	70,375	68,141
Cash at bank and in hand		397,306	315,710
		<hr/>	<hr/>
		655,276	618,088
CREDITORS: Amounts falling due within one year			
	12	(263,062)	(283,395)
		<hr/>	<hr/>
NET CURRENT ASSETS		392,214	334,693
		<hr/>	<hr/>
NET ASSETS		1,035,213	972,353
		<hr/>	<hr/>
THE FUNDS OF THE CHARITY:			
Restricted	15	-	-
Unrestricted			
General	14	975,213	905,353
Designated	14	60,000	67,000
		<hr/>	<hr/>
TOTAL CHARITY FUNDS		1,035,213	972,353
		<hr/>	<hr/>

BRISTOL LAW CENTRE

BALANCE SHEET (continued)
AT 31 MARCH 2024

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 24/09/2024 and signed on their behalf by

DocuSigned by:

E7BB24E284A2428.....
(Oliver Lewis – Chair of Trustees)

Date: 24/09/2024

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 2024**

	Total funds <u>2024</u> £	Total funds <u>2023</u> £
<i>Cash used in operating activities</i>	101,525	131,919
<i>Cash flows from investing activities:</i>		
Purchase of tangible fixed assets	(19,931)	(24,725)
	_____	_____
Cash decrease by investing activities	(19,931)	(24,725)
	_____	_____
Increase/(decrease) in cash & cash equivalents	81,596	107,194
	_____	_____
<i>Cash & cash equivalents at beginning of year</i>	315,710	208,516
	_____	_____
<i>Cash & cash equivalents at end of year</i>	397,306	315,710
	_____	_____
<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>	62,860	42,666
<i>Adjustments for:</i>		
Depreciation charges	14,591	8,232
(Increase)/decrease in work in progress	46,642	(29,829)
Decrease/(increase) in debtors	(2,235)	2,210
Increase/(decrease) in creditors	(20,333)	108,640
	_____	_____
	101,525	131,919
	_____	_____

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024, the Charity had net assets of £1,035,213 (2023 - £972,353) and had net income for the year of £62,860 (2023 - £42,666). At 31 March 2024, its free reserves were £332,214 (2023 - £267,693), which is in line with its free reserves target of holding 3 months running costs (currently £334,000 as per the budget for 2024/25).

Budgets and cashflow forecasts have been prepared for the year ended 31 March 2025. The worst-case scenario, budgeting for only confirmed income, shows a forecast deficit that would be funded from the free reserves brought forward at 1 April 2024.

The Charity's management is already working on securing funding for 2025/26.

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 2024 (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 2024 (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 2024 (continued)

2. PRIOR PERIOD COMPARATIVES

		Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2023</u> £
INCOME FROM:				
Donations and legacies		7,891	-	7,891
Income from charitable activities:				
Grants		294,684	377,356	672,040
Legal aid & legal fees		307,399	-	307,399
Investment income		1,058	-	1,058
Other income		15,600	-	15,600
		<hr/>	<hr/>	<hr/>
TOTAL INCOME		651,542	377,356	1,028,898
		<hr/>	<hr/>	<hr/>
EXPENDITURE ON:				
Charitable activities	5	608,876	377,356	986,232
		<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE		608,876	377,356	986,232
		<hr/>	<hr/>	<hr/>
Net income/(expenditure)		42,666	-	42,666
Transfers between funds		-	-	-
		<hr/>	<hr/>	<hr/>
Net income/(expenditure) and net movement in funds		42,666	-	42,666
		<hr/>	<hr/>	<hr/>

3. DONATIONS AND LEGACIES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2024</u> £	Total <u>2023</u> £
Donations	13,316	-	13,316	7,891
	<hr/>	<hr/>	<hr/>	<hr/>
	13,316	-	13,316	7,891
	<hr/>	<hr/>	<hr/>	<hr/>

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

4. GRANTS RECEIVED

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Allen & Overy Foundation	10,000	-	10,000	-
BBC Children in Need	-	19,924	19,924	40,347
Bristol City Council: Bristol Advice Partnership	136,719	-	136,719	136,719
Bristol City Council: Bristol Hate Crime & Discrimination Services	-	60,552	60,552	52,176
Bristol City Council: Cost of Living	-	-	-	23,748
Bristol City Council: Homelessness Prevention	-	51,518	51,518	24,289
Bristol City Council: Household Support Fund	-	20,000	20,000	-
Bristol City Council: Thrive	-	-	-	3,667
Community Justice Fund: Wave 2 & 3	-	-	-	35,252
Justice Collaborations	-	198,000	198,000	18,000
Nationwide Community Grant	-	14,583	14,583	-
Nisbet Trust	18,000	-	18,000	-
Pathway	-	10,000	10,000	10,000
Pro Bono Clinic – Osborne Clarke	-	10,000	10,000	15,000
Quartet Community Foundation (ACFA)	-	12,342	12,342	-
Quartet Community Foundation (CAB Cost of Living Crisis)	-	5,160	5,160	-
Simmons & Simmons Charitable Foundation	-	-	-	15,000
South Gloucestershire Cost of Living	16,000	-	16,000	-
South Gloucestershire Council	15,920	-	15,920	15,920
The AB Charitable Trust	21,500	-	21,500	20,000
The Access to Justice Foundation: 2022 Spring Grant	-	-	-	15,000
The Access to Justice Foundation: HALS Grant	27,500	-	27,500	55,000
The Access to Justice Foundation: ILTA	8,333	-	8,333	-
The Access to Justice Foundation: IOTLS	-	73,506	73,506	
The Legal Education Foundation: Justice First Fellowship	-	34,071	34,071	45,720
The Tudor Trust	-	20,000	20,000	21,000
Three Guineas Trust: Development	-	-	-	15,000
Three Guineas Trust: Legal Advocacy Support Project	-	86,000	86,000	86,000
Three Guineas Trust: Remote Volunteering Project	-	-	-	4,409
Other grants < £10,000	3,000	533	3,533	19,793
	<hr/>	<hr/>	<hr/>	<hr/>
	256,972	616,189	873,161	672,040
	<hr/>	<hr/>	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

5. RESOURCES EXPENDED	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total 2024 £	Total 2023 £
Housing	221,261	131,930	2,253	355,444	283,867
Immigration	275,389	188,836	2,668	466,893	302,717
Mental Health	55,488	21,007	481	76,976	108,091
Employment & Discrimination	121,619	44,613	1,102	167,334	125,011
Welfare Benefits	131,425	58,470	1,476	191,371	166,546
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	805,182	444,856	7,980	1,258,018	986,232
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2024</u> £	Total <u>2023</u> £	
Housing	301,337	54,107	355,444	283,867	
Immigration	100,352	366,541	466,893	302,717	
Mental Health	76,976	-	76,976	108,091	
Employment & Discrimination	69,929	97,405	167,334	125,011	
Welfare Benefits	93,235	98,136	191,371	166,546	
	<hr/>	<hr/>	<hr/>	<hr/>	
	641,829	616,189	1,258,018	986,232	
	<hr/>	<hr/>	<hr/>	<hr/>	
Other direct costs:			2024	2023	
			£	£	
Payments to Other Agencies			125,765	-	
Disbursements & Client Costs			106,405	103,975	
Direct Costs of Grant Funded Projects			18,932	28,648	
Staff Recruitment, Training & Refreshments			9,436	10,536	
Office & Premises Costs			111,083	69,104	
Professional Fees & Insurance			45,724	24,442	
Subscriptions & Memberships			12,809	10,156	
Depreciation			14,591	8,232	
Bank Charges			111	88	
			<hr/>	<hr/>	
			444,856	255,181	
			<hr/>	<hr/>	

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

5.	RESOURCES EXPENDED (continued)	2024 £	2023 £
	Support costs:		
	Auditors' remuneration	7,980	7,200
		—	—
6.	NET INCOME/(EXPENDITURE) FOR THE YEAR	2024 £	2023 £
	This is stated after charging:		
	Depreciation of owned assets	14,591	8,232
	Auditors' remuneration	7,980	7,200
		—	—
7.	STAFF COSTS AND TRUSTEES' REMUNERATION		
	Staff costs were as follows:	2024 £	2023 £
	Wages and salaries	703,825	630,057
	Social security costs	53,513	50,918
	Pension contributions	47,844	41,626
		—	—
		805,182	722,601
	Temporary staff	-	1,248
		—	—
		805,182	723,849
		—	—

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 27 (2023 – 24). No remuneration was paid to the Trustees. Trustees' expenses reimbursed amounted to £nil (2023 - £nil).

The key management personnel of the charity in the year comprised the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £53,053 (2023: £49,890).

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

8. INTANGIBLE ASSETS

	Website £	Total £
COST		
Brought forward and at 31 March 2024	6,672	6,672
	<hr/>	<hr/>
AMORTISATION		
Brought forward and at 31 March 2024	6,672	6,672
	<hr/>	<hr/>
NET BOOK VALUE		
At 31 March 2024	-	-
	<hr/>	<hr/>
At 31 March 2023	-	-
	<hr/>	<hr/>

9. TANGIBLE ASSETS

	Land & Building £	Total £
COST		
At 1 April 2023	669,105	669,105
Additions	19,931	19,931
	<hr/>	<hr/>
At 31 March 2024	689,036	689,036
	<hr/>	<hr/>
DEPRECIATION		
At 1 April 2023	31,446	31,446
Charge for the year	14,591	14,591
	<hr/>	<hr/>
At 31 March 2024	46,037	46,037
	<hr/>	<hr/>
NET BOOK VALUE		
At 31 March 2024	642,999	642,999
	<hr/>	<hr/>
At 31 March 2023	637,659	637,659
	<hr/>	<hr/>

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

10. WORK IN PROGRESS	2024	2023
	£	£
Legal Aid Agency work in progress	187,595	234,237
	<hr/>	<hr/>
11. DEBTORS	2024	2023
	£	£
Trade Debtors	30,178	42,488
Other Debtors	30,098	14,397
Prepayments and accrued income	10,099	11,256
	<hr/>	<hr/>
	70,375	68,141
	<hr/>	<hr/>
12. CREDITORS	2024	2023
Amounts falling due within one year:	£	£
Trade Creditors	23,227	46,520
Other Creditors	8,998	7,811
Accruals	41,575	35,585
Taxation and Social Security	21,381	16,203
Deferred Income	167,881	177,276
	<hr/>	<hr/>
	263,062	283,395
	<hr/>	<hr/>

Deferred grants refer to grants received for the period April 2023 to March 2024 but relating to future periods. These include:

BBC Children in Need	-	9,962
Bristol City Council – Bristol Hate		
Crime & Discrimination Services	8,650	-
Justice Collaborations	-	99,000
Nationwide Community Grant	35,398	49,981
Quartet Community Foundation (ACFA)	8,333	-
Quartet – Resilience Fund	5,000	5,000
The AB Charitable Trust	5,500	5,000
The Access to Justice Foundation	91,667	-
The Legal Education Foundation	5,000	-
The Tudor Trust	8,333	8,333
	<hr/>	<hr/>
	167,881	177,276
	<hr/>	<hr/>

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

13. OPERATING LEASES

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

	2024	2023
	£	£
Not later than 1 year	3,032	3,790
Later than 1 year and not later than 5 years	8,338	11,370
	<hr/>	<hr/>
	11,370	15,160
	<hr/>	<hr/>

14. UNRESTRICTED FUNDS

	At 1 April 2023 £	Income £	Expenditure £	Transfer Between Funds £	At 31 March 2024 £
<u>Designated funds</u>					
Building works and Improvements reserve	60,000	-	-	-	60,000
IT upgrade reserve	7,000	-	-	(7,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	67,000	-	-	(7,000)	60,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General funds	905,353	704,689	(641,829)	7,000	975,213
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	972,353	704,689	(641,829)	-	1,035,213
	<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.

IT upgrade reserve

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

The transfer represents expenditure on improving IT systems.

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

15. RESTRICTED FUNDS

	At 1 April 2023 £	Income £	Expenditure £	Transfer Between Funds £	At 31 March 2024 £
<u>Grants</u>					
BBC Children in Need	-	19,924	(19,924)	-	-
Bristol City Council					
– Bristol Hate Crime & Discrimination Service	-	60,522	(60,522)	-	-
Bristol City Council					
– Homelessness Prevention	-	51,518	(51,518)	-	-
Bristol City Council					
– Household Support Fund	-	20,000	(20,000)	-	-
Bristol City Council					
– Translation Services	-	533	(533)	-	-
Justice Collaborations	-	198,000	(198,000)	-	-
Nationwide Community Grant	-	14,583	(14,583)	-	-
Pathway	-	10,000	(10,000)	-	-
Pro Bono Clinic – Osborne Clarke	-	10,000	(10,000)	-	-
Quartet Community Foundation					
(ACFA)	-	12,342	(12,342)	-	-
Quartet Community Foundation					
(CAB Cost of Living Crisis)	-	5,160	(5160)	-	-
The Access to Justice Foundation	-	73,506	(73,506)	-	-
The Legal Education Foundation:					
Justice First Fellowship	-	34,071	(34,071)	-	-
The Tudor Trust	-	20,000	(20,000)	-	-
Three Guineas Trust	-	86,000	(86,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	616,189	(616,189)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Purposes of Funds</u>					

BBC Children in Need

Grant to provide specialist children's immigration work.

Bristol City Council – Bristol Hate Crime & Discrimination Service

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

Bristol City Council – Homelessness Prevention

Grant to partly fund an immigration solicitor to assist in regularising the immigration status of people who are sleeping rough.

Bristol City Council – Household Support Fund

Grant to support provision of housing guidance, support and advice for people across Bristol.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

15. RESTRICTED FUNDS (continued)

Justice Collaborations – Justice Together Initiative

Grant to strengthen access to specialist immigration advice in the South West of England.

Nationwide Community Grant

Grant to provide legal support to people struggling with inadequate housing conditions.

Pathway (NHS)

Grant to support the provision of legal advice on immigration for homeless patients being supported by the Bristol Pathway Team.

Pro Bono Clinic – Osborne Clarke

Grant to run a pro bono clinic.

Quartet Community Foundation (ACFA)

To create a unified voice for the advice sector, and the administration needed to effectively bring together advice agencies to share information and coordinate joint working.

Quartet Community Foundation (CAB Cost of Living Crisis)

Grant for the delivery of advice services related to the cost-of-living crisis in the Bristol area.

The Legal Education Foundation – Justice First Fellowship

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

The Access to Justice Foundation – Improving Outcomes Through Legal Support Grant (IOTLS)

Grant for individuals to access social welfare and family legal support and advice

The Tudor Trust

Grant to provide immigration and asylum advice (in partnership with Bristol Refugee Rights).

Three Guineas Trust – Legal Advocacy Support Project (LASP)

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrest. Designated Funds £	Unrest. General Funds £	Total Funds £
Fund Balances at 31 March 2024 are represented by:			
Tangible Fixed Assets	-	642,999	642,999
Cash at Bank and in Hand	60,000	337,306	397,306
Other Net Current Assets/(Liabilities)	-	(5,092)	(5,092)
	<hr/>	<hr/>	<hr/>
Total	60,000	975,213	1,035,213
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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 (2023 - £NIL).

BRISTOL LAW CENTRE**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
INCOME		
Donations and legacies	13,316	7,891
Grants	873,161	672,040
Legal aid and legal fees	409,707	332,309
Investment income	6,900	1,058
Other income	17,794	15,600
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Total income for year	1,320,878	1,028,898
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EXPENDITURE		
Salaries and pension costs	805,182	722,601
Temporary staff	-	1,248
Staff recruitment	145	700
Staff training	7,437	9,628
Other staff expenses	1,854	208
Payments to other agencies	125,765	-
Client costs	106,405	103,975
Direct costs of grant funded projects	18,932	28,648
Rates and utilities	14,569	7,814
Service charges	2,279	2,119
Telephone	7,798	7,683
Insurance	5,801	5,505
Repairs and renewals	26,629	17,930
Printing, postage, stationery	8,651	13,825
Computer and IT costs	40,259	9,678
Professional fees and consultancy	39,923	18,937
Audit and accountancy	7,980	7,200
Subscriptions and membership	12,809	10,156
Library	2,008	1,714
Storage & recycling	3,968	3,936
Cleaning and waste disposal	4,922	4,406
Bank charges	111	89
Depreciation	14,591	8,232
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Total expenditure for year	1,258,018	986,232
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SURPLUS OF INCOME OVER EXPENDITURE	62,860	42,666
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