

Company no. 01982371
Charity no. 1059022

Bristol Law Centre
Report and Audited Financial Statements
31 March 2025

Bristol Law Centre

Reference and administrative details

For the year ended 31 March 2025

Company number 01982371

Charity number 1059022

Registered office and operational address 2 Hide Market
West Street
St. Philips
Bristol
BS2 0BH

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Nicky Auguste	
Christian Carter	
Emmeline Davies	appointed 28 January 2025
William Ellerton	appointed 11 March 2025
Toby Fisher	appointed 24 September 2024
Emma Harvey	
Benjamin Haslett	appointed 26 November 2024
Allison Lewis	appointed 11 March 2025
Oliver Lewis	resigned 26 November 2024
Piotr Lisowski	appointed 24 September 2024
Jonathan Lovibond	resigned 26 November 2024
Dr Hannah Pearce	
Jill Walsh	

Company Secretary John Bowen

Chief Executive Officer Karen Bowers

Bankers	CAF Bank	Triodos Bank
	25 Kings Hill Avenue	Deanery Road
	West Mailing	Bristol
	Kent	BS1 5AS
	ME19 4 JQ	

Auditors Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Introduction: Jill Walsh (Chair of Trustees) and Karen Bowers (CEO)

Far too many people already experiencing disadvantage and inequality face significant challenges in being able to uphold their rights in Bristol and across the South West (and across the country). We remain committed to providing access to legal advice, casework and representation to our communities, and in 2024-25 we increased the size and the range of specialisms in teams, and used funding for training, partnerships, accessibility so we can widen our reach to those that need us.

“Life changing! I was able to recognise my illness and support in advocating the right way and chances that I should have! Please have more [solicitors] like her – advocating for people with long-term enduring mental illness who get discriminated.”

“Bristol Law Centre is a phenomenal resource, I have had years of professional experience with them...always impressed by their skills and dedication to clients.”

Our **dedicated, skilled and passionate team** make everything possible. 2024-25 has not been without challenges, with a threat on our office in August 2024 which thankfully transformed into an outpouring of support. Since August we had our front windows attacked 6 times, and while we don't know the motivation we are grateful to funders who supported security measures, and for the **incredible resilience** of our staff and volunteers. **Staff wellbeing** is a vital focus for us; we have introduced clinical supervision sessions during the last year and prepared a stress risk assessment.

In 2024 we recruited our first Trainee Caseworker in Employment & Discrimination, which is being followed in 2025 by **trainee posts** in the Immigration & Asylum and Housing teams. This is a major step forward for the Centre as a strategic response to the skills shortage in our sector and we are really excited by the high calibre of trainees we have appointed. We have also welcomed several **new trustees and a new Chair** during the year, and have improved our trustee onboarding and induction process.

We received great feedback during the year from clients and help seekers, but also specifically on **quality** of work when we successfully maintained **Lexcel**, and in Legal aid audits/peer reviews. We obtained **CyberEssentials** in the summer of 2025, and we are very vigilant to cyber security threats. Our Board have started a fresh more proactive approach to **risk management**, working with consultants and the leadership team.

We work in many **partnerships**, and some of these have focused on **system change** in the last year, for example working in a Housing Roundtable with Bristol City Council. Our partnerships are also a source of referrals, and we know we must maintain profile and relationships to work well in a complex system of support, advice and other services. We have worked with advice partners on a **VCSE Advice Strategy** for Bristol, following the needs analysis, consultation and event – and continue to drive this forward with others including **ACFA the Advice Network** for the West of England.

Achievements and performance

Over the past year we have continued to offer legal advice, casework and representation on areas of law that affect local communities the most; challenging discrimination and unfair conditions at work, ensuring safe and suitable access to housing, improving the immigration status of migrants and asylum seekers and securing benefit entitlement for disabled people. We are fighting injustice and changing lives for the better by advocating for those facing inequality and disadvantage. We are incredibly **grateful to our funders** who continue to support our work and so enable the **impact** our team and work has.

Impact: Summary of 2024-25



84% of respondents indicated they felt an improvement in at least one of the following areas of wellbeing as a result of our support: health, stress, confidence, how they feel about themselves, how they feel about how society sees them.

74% reported that their levels of stress improved.

Immigration 2024/2025

One of our biggest challenges is bridging the gap in capacity between decreasing legal aid provision and exceptionally high demand for immigration advice. In the past year we have recruited two solicitors, including one in a supervisory role, and look forward to growing the team further in 2025-26 including our first trainee caseworker.

Our commitment extends beyond the need presented in Bristol and we lead the South West Immigration Alliance (SWIA), a partnership of 8 organisations working to improve the regional infrastructure in response to chronic capacity issues. We work to advocate for better policy and legislation for migrants and asylum seekers.

We work to improve people's immigration status, securing safety for those experiencing the effects of hostile government policy and the resulting discrimination and inequality. For many migrants and asylum seekers stuck in limbo either struggling to find an immigration advisor or awaiting Home Office decisions, life comes to a standstill; on the brink of destitution, unable to work and access benefits.

Working collaboratively, we ensure asylum seekers and migrants can access a range of support needed as they face excruciatingly long wait times for decisions while unable to access work and education. We have partnerships providing practical and emotional support alongside our specialist legal advice, which maximises the strengths and knowledge of partners while building resilience for individuals in the immigration system.

We supported Amina following a referral from a local hospital Homelessness Support Team. Her immigration status was at risk following the end of her relationship, having initially been able to enter and reside in the UK on a spousal visa, and this meant no recourse to public funds, destitution, and uncertainty over her future in the UK. We provided immediate immigration advice and coordinated with various support organisations and medical professionals to provide a housing solution and ongoing support including a Care Act assessment. Enduring years of abuse in an arranged marriage had a severe and detrimental impact on her wellbeing and her mental health deteriorated significantly. We collated the evidence required to submit several applications in line with Immigration Rules that provide legal protections for people who have experienced domestic abuse. In 2025, after 12 months of waiting for a decision, Amina was finally granted Indefinite Leave to Remain by the Home Office. She now has a right to work, claim benefits, study and access the NHS without restriction. We hope that this change in immigration status provides Amina with stability, safety and hopefulness for the future, so she can rebuild her life.

124 new immigration cases opened, supporting survivors of trafficking, children under local authority care and people fleeing persecution in the country they were born to regularise their immigration status.

Welfare benefits

Our long-standing Legal Advocacy Support Project helps people access benefit entitlement for Personal Independent Payment (PIP) by appealing DWP decisions at First-Tier Tribunal. Our caseworkers work with a cohort of volunteers trained in client care, case management and the advocacy process who, under supervision, compile evidence and help write submissions to the Tribunal. The complex appeal process means help-seekers are faced with extensive delays waiting for their hearing to be listed, while living without the financial support that many rely on. Many attest to being repeatedly disbelieved, to feeling hopeless and experiencing a loss of agency as adverse decisions are made against them. Through our trauma-informed approach, we strive to dismantle the barriers that make daily life challenging for disabled individuals, fostering an environment of dignity, respect, and empowerment.

We recently supported a client suffering from PMDD (Pre-Menstrual Dysphoric Disorder) - a severe condition that causes debilitating emotional and physical symptoms in the pre-menstrual phase of the menstrual cycle. She also suffers from Endometriosis, leaving few to no days of respite from either condition.

Lindsay told us that she was seeking to appeal not just for herself but also to bring hope to other women with PMDD. Given the high suicide rate associated with PMDD, recognition and support are crucial.

Our caseworkers and volunteers worked hard to demonstrate that even though Lindsay's symptoms fluctuate a lot throughout the month, they still meet the PIP test of affecting her for the 'majority of days.' As a result, she was awarded enhanced daily living and standard mobility for the next 5 years, with a backdated payment to when she first applied in 2022 - nearly £17,000. This is a massive relief for her and her family (her partner is her main carer, and they have a two-year-old daughter) and empowering for her wider community including the PMDD support group that she is part of.

"They help prepare me for what was going to happen at every stage. Without them, I would have given up. They also treated me as a person and not just a number."

"I wouldn't have appealed PIP without support of the Law Centre as I wouldn't have had the knowledge or confidence to do so. The award will make a massive difference financially to me. All help I had felt non-judgemental and understanding."

85% success rate in the 71 cases we took to tribunal.

£946,374 secured for clients; a combination of backdated payments and ongoing benefit entitlement.

Aside from the life changing impact on the lives of disabled people, this project is a unique experience for volunteers to gain legal skills and exposure to social welfare law. Over the years the project has been an excellent way of training and developing aspiring caseworkers into the sector and we are delighted to have had another volunteer from this project progress into a paid position at the Law Centre this year. Volunteers allow us to build capacity for this work, making it easier for appellants to participate in legal proceedings.

"I wanted to thank you so much for supporting me through LASP the last few years. It really has been an invaluable, interesting and challenging opportunity!"

Employment and discrimination

Our participation in the *Bristol Hate Crime and Discrimination Service (BHCDs)* continues for its 7th year. We lead on the discrimination service delivery, with advice and casework for people experiencing discrimination at work, or within 'goods and services'.

Our diverse funding strategy has enabled us to run concurrent projects over the last year; in addition to our specialist discrimination work, we have been undertaking employment law casework for Bristol residents and people living in surrounding areas. This remains a critical part of our legal support service as legal aid provision (except for where there is a discrimination overlap) is not available.

For those engaged in legal proceedings, we offer ongoing support throughout the process, easing the stress of protracted litigation. For others, we have been advising at an earlier stage of a dispute, making it possible to resolve as quickly as possible, often securing a suitable settlement agreement.

"It was transformational. The Law Centre stood by our side through the most stressful and traumatic time of our lives. The Law Centre was the only solidarity we had and the expertise and genuine support for our family was exceptional. I can't imagine where we'd be without the support we've received. Without your support we would have been plummeted into a spiral of debt which would have devastated our family. Thankfully, thanks to the incredible support we've received we can sleep at night knowing our future is a lot brighter. Thank you from the bottom of our hearts!"

50 people were supported with their employment and/or discrimination issue.

£207,785 secured in financial settlements outside of court/tribunal.

In the past year we have also developed training, running several workshops on discrimination law, increasing knowledge for community members and for peers.

"I would like to extend our thanks for holding such a spectacular workshop! This was one of our most actively engaged audiences within the Access to Justice project and that is owing to your team's fantastic work. The number of attendees allowed for intimate conversations, an abundance of questions, and a balanced room dynamic. Your entire team was so responsive and attentive to the needs of the audience members, balancing time-keeping, information providing, and advice expertly."

Housing

Our housing capacity has increased over the last year, and new colleagues bring different knowledge, experience and specialisms. Citizens of Bristol are facing the brunt of a housing crisis and in response to this need our casework and representation, which has been primarily focused on preventing homelessness. We offer on the day emergency advice and advocacy to anyone facing possession proceedings as part of the Housing Loss Prevention Advice Service (HLPAS) in partnership with Shelter. We also deliver casework to help those living in unsuitable housing conditions or disrepair.

Our response to tackling systemic issues like deepening housing inequality are not done in a vacuum and we prioritise collaborative solutions as this often results in holistic and lasting change for individuals and their families. Over the 2024-25 period, we have co-facilitated strategic meetings with local organisations looking at housing issues affecting Bristol residents, with a particular focus on evictions and practices within possession proceedings and how to achieve better outcomes for defendants.

"You made a great difference to me as the solicitor saved my home, taking most of the pressure of me, so I could try and focus on my health."

193 supported with on-the-day representation in possession hearings to stay in their homes.

£80,563 secured in financial gains including rent arrear debt written off and obtaining Discretionary housing payments (DHP) to help with rent and costs like a tenancy deposit.

81% of people experiencing homelessness or possession proceedings were housed, re-housed or able to stay in their home.

Megan was made homeless and got in touch with us whilst living in temporary accommodation provided by Bristol City Council. She is a disabled woman with several conditions including ME, anxiety, depression and other associated physical and mental symptoms. This accommodation was unsuitable for several reasons, including the property being poorly adapted to her needs, and having a strict rule on visitors not being allowed. This meant that her family were prevented from visiting which had been a critical aid for Megan when faced with enduring fatigue that makes daily life and tasks impossible. In addition, the temporary accommodation was a house share with significant anti-social behaviour from other tenants, all of which had a very negative impact on her mental health.

Although the local authority had accepted a Main Housing Duty to house our client, due to housing stock pressures, we knew how difficult it would be for suitable accommodation to be found within a reasonable timeframe. We made the necessary representations to Bristol City Council to ensure that her banding was correct and that a suitable property was found. We persevered through several unsuitable offers, providing extensive evidence of Megan's needs, and eventually she was offered a property that felt secure and didn't exacerbate her health conditions.

Pro Bono Advice Clinic

We are exceptionally fortunate to collaborate with local law firms who enthusiastically offer their legal expertise on a pro-bono basis to enable the delivery of our Pro Bono Advice Clinic. It's an intrinsic element of our service providing initial advice to litigants in person and help-seekers experiencing a legal problem relating to family law, employment or civil litigation. This adds much needed capacity, building knowledge and confidence so people move through their legal issue towards a suitable resolution.

"I'm pleased to let you know that I've managed to reach a settlement agreement with the respondent. Thank you again for all your assistance. It has been incredibly helpful, and I really appreciate your support throughout this process."

"Incredibly helpful. The lawyer listened to my questions and answered each in turn with excellent clarity. The advice received was detailed and constructive, giving me the guidance and confidence to proceed with litigation."

"Huge positive impact. Confirmed my thoughts and sense of what to do next. Helped me feel supported and understood and has bolstered my confidence."

We work with volunteer solicitors from the following firms:

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

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; and
- The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area.

Our objectives

1. Securing justice through legal advice and representation;
2. Influencing public policy;
3. Empowering local communities to better exercise their rights; and
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 and employment. 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 especially where the SW is a desert in provision.

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 public benefit. Our services are accessible and free to people who cannot afford to pay for a legal professional. We provide legal advice and representation across a range of legal areas that impact on people's everyday lives.

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.

Plans for the future

- We will continue our focus on **growing our capacity in specialist areas** of advice including immigration, housing and discrimination, particularly through completing the development of trainee programmes in all 3 areas with a view to recruiting new trainees each year;
- We will recognise the challenging ecosystem we work in and **share the knowledge** and skills of our triage team to reach out to partners in our wider system of advice and support/info & guidance sectors, community groups, referrers, pro bono initiatives;
- We will continue our funding strategy building on **relationships with funders and partners**, including in a lead role for the SW Immigration Alliance;
- We will work on our approach to risk at Board and Senior Leadership level, enable agile and proactive mitigations, and we will work on **our use of data** to inform decision making; and
- We will use our influence to further **access to justice issues** and especially for those who face the most marginalisation and disadvantage, while also being most affected by poverty and policy.

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), LawWorks, practitioner groups ILPA, HLPAs, (Immigration and Housing Law respectively), also various communities of interest via funders ATJF, LEF and JTI.

Regionally:

ACFA The Advice Network (and ACFA has a seat on the 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), Bristol Hate Crime & Discrimination Service (with SARI, Bristol Mind, OTR, Brandon Trust (until June 2025) Resolve West). We work closely with Bristol Refugee Rights and BRASP on migrant and asylum seeker issues and systems. We co-chair the **Housing Roundtable** with Housing Matters and Shelter Bristol and engage with One City and community groups and fora – working with statutory services and grassroots and equalities community groups.

Our strategic plan drives all our planning and delivery and will be refreshed in 2025-26.

Strategic Plan: 2023-28



Financial Review

The Statement of Financial Activities shows total income of £1,501,892 (2024: £1,306,300) and total expenditures of £1,237,093 (2024: £1,256,734) giving an overall surplus for the year of £264,799 (2024: £59,061).

The Balance Sheet shows net assets available to the charity of £1,548,961 at 31 March 2025, of which £204,950 are held in restricted funds.

Income for 2023-24 and 2024-25 was revisited, and, in accordance with the SORP, income has been adjusted to be recognised in the relevant year and not deferred. Any unspent funds have been carried forward into 2025-26. Please refer to note 2 of the financial statements.

Principal funding sources

These are grants 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 assets at a level equivalent to three months' running costs, which equates to £351,045 as per the budget for 2025-26.

Free reserves, which are unrestricted reserves not designated or tied up in fixed assets, amount to £358,558 as at 31 March 2025.

The trustees are satisfied that the charity has adequate free reserves at 31 March 2025.

Fundraising

The charity's fundraising activities are carried out directly by its staff and volunteers; no professional fundraisers or commercial participators were engaged during the year. The trustees confirm that the charity has had no fundraising complaints during the year and that fundraising activities have been undertaken in line with the Code of Fundraising Practice.

Risk Management

The Board of Trustees conducts regular reviews of the major risks to which the charity is exposed. There is a risk register updated and reviewed by the Board regularly and the fresh approach to this in 2025 will enable more proactive identification and mitigation working with the leadership team.

The implementation of a strategic funding plan, with diversity of funding and strong relationships with funders and partners, has continued to contribute to the sustainability of the charity alongside working effectively for optimum legal aid income.

Our Manual contains all policies, procedures, processes and proformas - including Governance, financial, HR and casework. 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. Policies cover all areas of compliance, including Health and Safety, Data Protection, Equality Diversity and Inclusion, Safeguarding. This year we successfully maintained the Law Society's Lexcel quality standard. This standard covers all areas of work 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 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 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, plus some shadowing and follows 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 bi-monthly.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 10 November 2025 and signed on their behalf by

Jill Walsh

Jill Walsh - Trustee

Independent auditors' report

To the members of

Bristol Law Centre

Opinion

We have audited the financial statements of Bristol Law Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 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 United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 charity 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 the provisions available for small entities, in the circumstances set out in note 11 to the financial statements, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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.

Independent auditors' report

To the members of

Bristol Law Centre

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.

Opinion 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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which 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' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, 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 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Bristol Law Centre

Our 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 the 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 procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

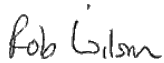
To the members of

Bristol Law Centre

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 auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 11 November 2025

Robert Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Bristol Law Centre

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	Restated 2024 Total £
Income from:					
Donations	4	-	240,669	240,669	262,455
Charitable activities	5	737,533	489,517	1,227,050	1,019,151
Other trading activities		-	150	150	900
Investments	6	-	30,050	30,050	23,794
Other income		-	3,973	3,973	-
Total income		<u>737,533</u>	<u>764,359</u>	<u>1,501,892</u>	<u>1,306,300</u>
Expenditure on:					
Raising funds		-	36,983	36,983	35,432
Charitable activities		<u>695,649</u>	<u>504,461</u>	<u>1,200,110</u>	<u>1,221,302</u>
Total expenditure	8	<u>695,649</u>	<u>541,444</u>	<u>1,237,093</u>	<u>1,256,734</u>
Net gains on investments	16	-	-	-	9,495
Net income		41,884	222,915	264,799	59,061
Transfers between funds		<u>686</u>	<u>(686)</u>	-	-
Net movement in funds	11	42,570	222,229	264,799	59,061
Reconciliation of funds:					
Total funds brought forward		<u>162,380</u>	<u>1,121,782</u>	<u>1,284,162</u>	<u>1,225,101</u>
Total funds carried forward		<u><u>204,950</u></u>	<u><u>1,344,011</u></u>	<u><u>1,548,961</u></u>	<u><u>1,284,162</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 22 to the accounts.

Income and expenditure comparatives have been restated for a prior period adjustment, as set out in note 2 to the accounts.

Bristol Law Centre**Balance sheet****As at 31 March 2025**

	Note	£	2025 £	Restated 2024 £
Fixed assets				
Intangible assets	14		-	-
Tangible assets	15		571,916	585,224
Investments	16		118,000	118,000
			689,916	703,224
Current assets				
Work in progress	17	233,779		208,439
Debtors	18	91,729		70,375
Cash at bank and in hand		656,428		397,306
		981,936		676,120
Liabilities				
Creditors: amounts falling due within 1 year	19	(122,891)		(95,182)
Net current assets			859,045	580,938
Net assets	21		1,548,961	1,284,162
Funds	22			
Restricted funds			204,950	162,380
Unrestricted funds				
Designated funds			133,800	60,000
General funds			1,210,211	1,061,782
Total charity funds			1,548,961	1,284,162

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

Approved by the trustees on 10 November 2025 and signed on their behalf by

Jill Walsh

Jill Walsh - Trustee

Bristol Law Centre**Statement of cash flows****For the year ended 31 March 2025**

	2025	Restated
	£	2024
		£
Cash used in operating activities:		
Net movement in funds	264,799	59,061
Adjustments for:		
Depreciation charges	13,308	13,306
Gains on investments	-	(9,495)
Dividends, interest and rents from investments	(30,050)	(23,794)
(Increase) / decrease in work in progress	(25,340)	51,827
(Increase) in debtors	(21,354)	(2,235)
Increase / (decrease) in creditors	27,709	(10,937)
Net cash provided by operating activities	229,072	77,733
Cash flows from investing activities:		
Dividends, interest and rents from investments	30,050	23,794
Purchase of tangible fixed assets	-	(19,931)
Net cash provided by investing activities	30,050	3,863
Increase in cash and cash equivalents in the year	259,122	81,596
Cash and cash equivalents at the beginning of the year	397,306	315,710
Cash and cash equivalents at the end of the year	656,428	397,306

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

Bristol Law Centre is a charitable company limited by guarantee registered in England and Wales. The registered office address is 2 Hide Market, West Street, St. Philips, Bristol, BS2 0BH.

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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of office rental is deferred until criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year (as appropriate).

i) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities in the current and prior year, as minimal fundraising costs are incurred and these costs relate to support of charitable activities.

j) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	50 years straight line
Refurbishments (included in freehold property)	20 years straight line

Land is not depreciated.

Items of equipment are capitalised where the purchase price exceeds £1,000.

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

k) Intangible fixed assets

Intangible fixed assets are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is reviewed where circumstances indicate that the carrying value of an assets may not be fully recoverable. Amortisation is provided at the following rates:

Website	2 years straight line
---------	-----------------------

l) Investment property

Investment property is property (land or a building, or both) held to earn rentals.

Investment property is initially measured at cost, including transaction costs. Investment property is subsequently measured at fair value at the reporting date. This method of valuation applies to all the charity's investment properties.

Gains or losses arising from changes in the fair value of investment property are included in net profit or loss on the face of the Statement of Financial Activities for the period in which they arise.

m) Work in progress

Work in progress is valued at the net realisable value. A provision is made where necessary for irrecoverable amount of work in progress.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

p) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

r) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

1. Accounting policies (continued)

s) Operating leases

As Lessee:

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

As Lessor:

Rentals receivable under operating leases are recognised as income on a straight line basis over the lease term.

t) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation (see accounting policy 1j), amortisation (see accounting policy 1k), the split of property between tangible fixed assets and investments (see note 16) and the valuation of investment property (see accounting policy 1l).

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period restatement

Prior year funds have been restated due to the identification of unspent grant income missclassified as deferred income, a general provision missclassified as impairments to work in progress, and the reclassification of a portion of the property as an investment property (as detailed in note 16), to comply with the requirements of the charities SORP. The effects of the restatement are set out below:

	Restricted £	Unrestricted £	Total £
Funds			
Funds as originally stated at 31 March 2023	-	972,353	972,353
Reverse missclassified deferred income	163,942	13,334	177,276
Remove work in progress general provision	-	26,026	26,026
Adjustment to fixed assets cost	-	(64,195)	(64,195)
Reversal of fixed asset depreciation	-	5,136	5,136
Recognise investment property	-	64,195	64,195
Fair value movements on investment property		44,310	44,310
Restated funds at 31 March 2023	<u>163,942</u>	<u>1,061,159</u>	<u>1,225,101</u>

	Restricted £	Unrestricted £	Total £
Funds as originally stated at 31 March 2024	-	1,035,213	1,035,213
Reverse missclassified deferred income	154,047	13,833	167,880
Remove work in progress general provision	-	20,844	20,844
Adjustment to fixed assets cost		(64,195)	(64,195)
Reversal of fixed asset depreciation	-	6,420	6,420
Recognise investment property	-	64,195	64,195
Fair value movements on investment property	-	53,805	53,805
Reclassification of restricted income	8,333	(8,333)	-
Restated funds at 31 March 2024	<u>162,380</u>	<u>1,121,782</u>	<u>1,284,162</u>

	Restricted £	Unrestricted £	Total £
Income			
Income as originally stated at 31 March 2024	616,189	704,689	1,320,878
Unwind reversal of missclassified deferred income at 31 March 2023	(163,942)	(13,334)	(177,276)
Reverse missclassified deferred income	154,047	13,833	167,880
Unwind removal of work in progress general provision at 31 March 2023	-	(26,026)	(26,026)
Remove work in progress general provision	-	20,844	20,844
Reclassification of restricted income	8,333	(8,333)	-
Restated income at 31 March 2024	<u>614,627</u>	<u>691,673</u>	<u>1,306,300</u>

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period restatement (continued)

	Restricted £	Unrestricted £	Total £
Expenditure			
Expenditure as originally stated at 31 March 2024	616,189	641,829	1,258,018
Reversal of fixed asset depreciation	-	(1,284)	(1,284)
Restated expenditure at 31 March 2024	<u>616,189</u>	<u>640,545</u>	<u>1,256,734</u>
			Total £
Gains on investment			
Gains on investment as originally stated at 31 March 2024			-
Adjustment to gains on investment in year			<u>9,495</u>
Restated gains on investment at 31 March 2024			<u>9,495</u>
			Total £
Freehold property			
Freehold property as originally stated at 31 March 2024			642,999
Reclassify portion of freehold property as investment property			<u>(57,775)</u>
Restated freehold property at 31 March 2024			<u>585,224</u>
			Total £
Investment property			
Investment property as originally stated at 31 March 2024			-
Reclassify portion of freehold property as investment property			<u>118,000</u>
Restated investment property at 31 March 2024			<u>118,000</u>
			Total £
Work in progress			
Work in progress as originally stated at 31 March 2024			187,595
Removal of impairments to work in progress			<u>20,844</u>
Restated work in progress at 31 March 2024			<u>208,439</u>

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period restatement (continued)

	Total £
Creditors	
Creditors as originally stated at 31 March 2024	263,062
Adjustment to deferred income	<u>(167,880)</u>
Restated creditors at 31 March 2024	<u><u>95,182</u></u>

3. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	Restated 2024 Total £
Income from:			
Donations	-	262,455	262,455
Charitable activities	614,627	404,524	1,019,151
Other trading activities	-	900	900
Investments	-	23,794	23,794
Total income	<u>614,627</u>	<u>691,673</u>	<u>1,306,300</u>
Expenditure on:			
Raising funds	-	35,432	35,432
Charitable activities	616,189	605,113	1,221,302
Total expenditure	<u>616,189</u>	<u>640,545</u>	<u>1,256,734</u>
Net gains on investments	-	9,495	9,495
Net income / (expenditure)	(1,562)	60,623	59,061
Transfers between funds	686	(686)	-
Net movement in funds	<u><u>(876)</u></u>	<u><u>59,937</u></u>	<u><u>59,061</u></u>

4. Income from donations

	2025 Total £	Restated 2024 Total £
Donations	12,030	13,316
Grants	<u>228,639</u>	<u>249,139</u>
Total income from donations	<u><u>240,669</u></u>	<u><u>262,455</u></u>

Income from donations was unrestricted in the current and prior period.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

5. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Grants	737,533	-	737,533
Legal aid and legal fees	-	489,517	489,517
Total income from charitable activities	737,533	489,517	1,227,050

Prior period comparative (restated):

	Restricted £	Unrestricted £	2024 Total £
Grants	614,627	-	614,627
Legal aid and legal fees	-	404,524	404,524
Total income from charitable activities	614,627	404,524	1,019,151

6. Income from investments

	2025 Total £	Restated 2024 Total £
Bank interest	11,806	6,900
Rental income	18,244	16,894
Total income from investments	30,050	23,794

Income from investments was unrestricted in the current and prior period.

7. Government grants

The charitable company receives government grants, defined as funding from Bristol City Council and South Gloucestershire Council, to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £343,482 (2024: £309,891). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior period.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

8. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Staff costs (note 12)	34,066	498,992	301,681	834,739
Payments to other agencies (note 9)	-	66,165	-	66,165
Disbursements and client costs	-	140,296	-	140,296
Direct costs of grant funded projects	-	10,060	-	10,060
Staff recruitment, training and refreshments	-	-	14,388	14,388
Office and premises costs	2,917	42,733	25,835	71,485
IT and communications	-	4,615	30,263	34,878
Professional fees and insurance	-	21,394	6,695	28,089
Subscriptions and memberships	-	15,550	-	15,550
Depreciation	-	13,308	-	13,308
Bank charges	-	-	135	135
Audit and accountancy	-	-	8,000	8,000
Sub-total	36,983	813,113	386,997	1,237,093
Allocation of support and governance costs	-	386,997	(386,997)	-
Total expenditure	36,983	1,200,110	-	1,237,093

Total governance costs were £8,000 (2024: £7,980).

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

8. Total expenditure (continued)

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 12)	32,860	481,324	290,999	805,183
Payments to other agencies (note 9)	-	125,765	-	125,765
Disbursements and client costs	-	106,405	-	106,405
Direct costs of grant funded projects	-	18,932	-	18,932
Staff recruitment, training and refreshments	-	-	9,436	9,436
Office and premises costs	2,572	37,675	22,778	63,025
IT and communications	-	4,660	48,058	52,718
Professional fees and insurance	-	35,263	5,801	41,064
Subscriptions and memberships	-	12,809	-	12,809
Depreciation	-	13,306	-	13,306
Bank charges	-	-	111	111
Audit and accountancy	-	-	7,980	7,980
Sub-total	35,432	836,139	385,163	1,256,734
Allocation of support and governance costs	-	385,163	(385,163)	-
Total expenditure	35,432	1,221,302	-	1,256,734

Prior period expenditure has been reclassified to reflect the requirements of the Charity SORP and FRS102, in addition to the restatements set out in note 2.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

9. Grants payable

During the year, 15 (2024: 14) new grants were awarded to 8 institutions (2024: 8 institutions) for legal advice work.

Total grants committed during the period were as follows:

	2025 £	2024 £
<u>Grants payable to institutions:</u>		
Housing Matters	4,565	4,565
University of Plymouth	4,000	3,000
Bristol Refugee Rights	9,600	7,200
The Harbour Project for Swindon Refugees & Asylum Seekers	9,600	7,200
Gloucestershire Action for Refugees and Asylum Seekers (GARAS)	9,600	7,200
Plymouth Hope	9,600	32,200
Devon & Cornwall Refugee Support	9,600	32,200
Refugee Support (Devon)	9,600	32,200
Total grants payable to institutions	66,165	125,765

10. Grant commitments

	2025 £	2024 £
Grant commitments brought forward	-	-
Grants committed during the period	66,165	125,765
Grants paid during the period	(66,165)	(125,765)
Grant commitments carried forward	-	-

11. Net movement in funds

This is stated after charging:

	2025 £	Restated 2024 £
Depreciation	13,308	13,306
Operating lease payments	3,032	3,790
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	60
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	8,000	7,980

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

There were no trustee reimbursed expenses during the current year. In the prior year expenditure was paid directly to third parties on behalf of one trustee.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

12. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	722,635	703,826
Social security costs	62,822	53,513
Pension costs	49,282	47,844
	<u>834,739</u>	<u>805,183</u>

No employee earned more than £60,000 during the current or prior period.

The key management personnel of the charitable company comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £60,954 (2024: £53,053).

	2025 No.	2024 No.
Average head count	<u>26</u>	<u>27</u>

13. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

14. Intangible fixed assets

	Website £	Total £
Cost		
At 1 April 2024	6,762	6,762
Disposals	<u>(6,762)</u>	<u>(6,762)</u>
At 31 March 2025	<u>-</u>	<u>-</u>
Amortisation		
At 1 April 2024	6,762	6,762
Disposals	<u>(6,762)</u>	<u>(6,762)</u>
At 31 March 2025	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2025	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>

15. Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 April 2024 (restated)	<u>624,841</u>	<u>624,841</u>
At 31 March 2025	<u>624,841</u>	<u>624,841</u>
Depreciation		
At 1 April 2024 (restated)	39,617	39,617
Charge for the year	<u>13,308</u>	<u>13,308</u>
At 31 March 2025	<u>52,925</u>	<u>52,925</u>
Net book value		
At 31 March 2025	<u>571,916</u>	<u>571,916</u>
At 31 March 2024 (restated)	<u>585,224</u>	<u>585,224</u>

During the prior year, the charity updated its accounting policy for the depreciation of refurbishment costs, to align it with the useful economic life of these assets. Previously, refurbishment costs were depreciated over 50 years using the straight line method. From the prior year onwards, the depreciation policy has been changed to a straight line basis over 20 years.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

16. Investments

Investment property

The property at 2 Hide Market, Bristol, was purchased by Bristol Law Centre on 3 August 2018. The property was held as a tangible fixed asset and depreciated over its 50 year useful economic life. Since the date of purchase, the second floor of the office has been leased out to generate income from rentals, thus making the property mixed use. A restatement has been made in the prior period to instate an investment property comprising 24.93% of the floor area of the building, held at fair value. The remaining 75.07% is held as a tangible fixed asset and depreciated over the 50 year useful economic life, as disclosed in note 15. The tangible fixed asset portion represents the portion of the building occupied by Bristol Law Centre for operational use.

An external valuation of the investment property was carried out by Anderson Wilde & Harris, chartered surveyors, and a fair value of £118,000 was reported. Prior year valuations have been provided by Anderson Wilde and Harris based on historical market trends. The trustees are satisfied that the valuation provided by Anderson Wilde and Harris was carried out by experts with sufficient relevant qualifications, and recent experience in the location and class of the property being valued.

	2025 £	Restated 2024 £
Market value at 1 April	118,000	108,505
Unrealised gains	-	9,495
Market value at 31 March	118,000	118,000

17. Work in progress

	2025 £	Restated 2024 £
Work in progress	233,779	208,439

Work in progress is shown net of impairments of £4,035 (2024: £10,427), for balances not expected to be recoverable.

Prior period work in progress has been restated to remove a general impairment of £20,845.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

18. Debtors

	2025 £	2024 £
Trade debtors	33,866	30,178
Prepayments	22,774	10,099
Other debtors	35,089	30,098
	<u>91,729</u>	<u>70,375</u>

19. Creditors: amounts falling due within 1 year

	2025 £	Restated 2024 £
Trade creditors	46,308	23,227
Accruals	50,593	41,575
Other taxation and social security	16,312	21,381
Deferred income (see note 20)	3,242	3,242
Other creditors	6,436	5,757
	<u>122,891</u>	<u>95,182</u>

Prior period comparatives have been restated to remove missclassified deferred grant income, in addition to reclassifying rental income received in advance from other creditors to deferred income.

20. Deferred income

	2025 £	Restated 2024 £
At 1 April	3,242	3,242
Deferred during the year	3,242	3,242
Released during the year	<u>(3,242)</u>	<u>(3,242)</u>
At 31 March	<u>3,242</u>	<u>3,242</u>

Deferred income relates to rental income paid in advance of the period to which it relates.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

21. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	571,916	571,916
Investments	-	-	118,000	118,000
Current assets	204,950	133,800	643,186	981,936
Current liabilities	-	-	(122,891)	(122,891)
Net assets at 31 March 2025	204,950	133,800	1,210,211	1,548,961
Prior period comparative (restated)				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	585,224	585,224
Investments	-	-	118,000	118,000
Current assets	162,380	60,000	453,740	676,120
Current liabilities	-	-	(95,182)	(95,182)
Net assets at 31 March 2024	162,380	60,000	1,061,782	1,284,162

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Gains / (losses) £	At 31 March 2025 £
Restricted funds						
<i>Bristol City Council</i>						
Community Recovery Fund	-	15,000	(6,188)	-	-	8,812
Hate Crime and Discrimination Service	8,650	57,668	(63,435)	-	-	2,883
Homelessness Prevention Fund	-	55,697	(55,453)	-	-	244
Household Support Fund	-	52,828	(52,828)	-	-	-
Justice Collaborations - Justice Together Initiative	-	155,000	(140,701)	-	-	14,299
Nationwide Community Grant	35,397	-	(25,000)	-	-	10,397
Pathway (NHS)	-	7,500	(7,500)	-	-	-
Pro Bono Clinic - Osborne Clarke	-	10,000	(10,000)	-	-	-
<i>Quartet community Foundation</i>						
ACFA	8,333	75	(9,094)	686	-	-
Quartet Resilience Fund	5,000	-	(5,000)	-	-	-
The Access to Justice Foundation (IOLTS)	-	101,494	(101,494)	-	-	-
The Access to Justice Foundation (ILTA)	100,000	100,126	(100,126)	-	-	100,000
The Legal Education Foundation - Justice First Fellowship	5,000	107,145	(43,830)	-	-	68,315
Three Guineas Trust	-	75,000	(75,000)	-	-	-
Total restricted funds	162,380	737,533	(695,649)	686	-	204,950

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds (continued)

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Gains / (losses) £	At 31 March 2025 £
Total restricted funds (continued from previous page)	162,380	737,533	(695,649)	686	-	204,950
Unrestricted funds						
<i>Designated funds:</i>						
Roof Repairs Reserve	60,000	-	-	-	-	60,000
New Tenancy/Staffing Accommodation	-	-	-	13,000	-	13,000
Other Building Maintenance	-	-	-	10,800	-	10,800
Accessibility including Lift	-	-	-	50,000	-	50,000
<i>Total designated funds</i>	60,000	-	-	73,800	-	133,800
General funds	1,061,782	764,359	(541,444)	(74,486)	-	1,210,211
Total unrestricted funds	1,121,782	764,359	(541,444)	(686)	-	1,344,011
Total funds	1,284,162	1,501,892	(1,237,093)	-	-	1,548,961

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds (continued)

Purposes of restricted funds

Bristol City Council:

Community Recovery Fund	Grant to contribute towards security improvements to the building.
Hate Crime and Discrimination Service	Grant to support the provision of advice services in relation to tackling discrimination.
Homelessness Prevention Fund	Grant to partly fund an immigration solicitor/caseworker to assist in regularising the immigration status of people who are sleeping rough.
Household Support Fund	Grant to support the provision of housing/benefits guidance, support and advice for people across Bristol.
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.
<i>Quartet community Foundation:</i>	
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
Quartet Resilience Fund	Grant to contribute to management and support tasks and capacity around communications and community engagement.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds (continued)

Purposes of restricted funds (continued)

The Access to Justice Foundation - Improving Outcomes Through Legal Support Grant (IOLTS)

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

The Access to Justice Foundation - Improving Lives Through Advice (ILTA)

A new five year grant to support the delivery of free legal advice to marginalised people and communities across England.

The Legal Education Foundation - Justice First Fellowship

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

Three Guineas Trust

Grant to fund the Legal Advocacy Support Project (LASP) staff working with volunteers to support clients appealing PIP decisions.

Purposes of designated funds

Roof Repairs Reserve

Funding earmarked for a replacement roof and building repairs.

New Tenancy/Staffing Accommodation

Work to be carried out for new tenancy/staffing including furniture & a photocopier.

Other Building Maintenance

Replacement glass for reception windows, outside redecoration, rectification of damp through front of building

Accessibility including Lift

Installation of lift plus other requirements for accessibility compliance.

Transfers

Transfers between funds represent the topping up of overspends on restricted funds.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds (continued) Prior period comparative (restated)

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Gains / (losses) £	At 31 March 2024 £
Restricted funds						
BBC Children in Need	9,962	9,962	(19,924)	-	-	-
<i>Bristol City Council</i>						
Hate Crime and Discrimination Service	-	69,202	(60,552)	-	-	8,650
Homelessness Prevention Fund	-	51,518	(51,518)	-	-	-
Household Support Fund	-	20,000	(20,000)	-	-	-
Translational Services Fund	-	533	(533)	-	-	-
Justice Collaborations - Justice Together Initiative	99,000	99,000	(198,000)	-	-	-
Nationwide Community Grant	49,980	-	(14,583)	-	-	35,397
Pathway (NHS)	-	10,000	(10,000)	-	-	-
Pro Bono Clinic - Osborne Clarke	-	10,000	(10,000)	-	-	-
<i>Quartet community Foundation</i>						
ACFA	-	20,675	(12,342)	-	-	8,333
CAB Cost of Living Crisis	-	5,160	(5,160)	-	-	-
Resilience Fund	5,000	-	-	-	-	5,000
The Access to Justice Foundation (IOLTS)	-	73,506	(73,506)	-	-	-
The Access to Justice Foundation (ILTA)	-	100,000	-	-	-	100,000
The Legal Education Foundation - Justice First Fellowship	-	39,071	(34,071)	-	-	5,000
The Tudor Trust	-	20,000	(20,000)	-	-	-
Three Guineas Trust	-	86,000	(86,000)	-	-	-
Total restricted funds	163,942	614,627	(616,189)	-	-	162,380

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds (continued)

Prior period comparative (restated, continued)

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Gains / (losses) £	At 31 March 2024 £
Total restricted funds (continued from previous page)	<u>163,942</u>	<u>614,627</u>	<u>(616,189)</u>	<u>-</u>	<u>-</u>	<u>162,380</u>
Unrestricted funds						
<i>Designated funds:</i>						
Roof Repairs Reserve	60,000	-	-	-	-	60,000
IT Upgrade Reserve	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>
<i>Total designated funds</i>	<u>67,000</u>	<u>-</u>	<u>-</u>	<u>(7,000)</u>	<u>-</u>	<u>60,000</u>
General funds	<u>994,159</u>	<u>691,673</u>	<u>(640,545)</u>	<u>7,000</u>	<u>9,495</u>	<u>1,061,782</u>
Total unrestricted funds	<u>1,061,159</u>	<u>691,673</u>	<u>(640,545)</u>	<u>-</u>	<u>9,495</u>	<u>1,121,782</u>
Total funds	<u><u>1,225,101</u></u>	<u><u>1,306,300</u></u>	<u><u>(1,256,734)</u></u>	<u><u>-</u></u>	<u><u>9,495</u></u>	<u><u>1,284,162</u></u>

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

23. Financial instruments at fair value

	2025 £	2024 £
Financial assets measured at fair value	<u>118,000</u>	<u>118,000</u>

Financial assets measured at fair value comprise investment properties.

24. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2025 £	2024 £
Amount falling due:		
Within 1 year	3,032	3,032
Within 1 - 5 years	<u>4,306</u>	<u>8,338</u>
	<u>7,338</u>	<u>11,370</u>

The charity had operating leases receivable at the year end with total future minimum lease receipts as follows:

	2025 £	2024 £
Within 1 year	12,400	12,400
Within 1 - 5 years	50,633	62,000
Over 5 years	<u>-</u>	<u>1,033</u>
	<u>63,033</u>	<u>75,433</u>

Bristol Law Centre rents out a floor of the property at 2 Hide Market Bristol under non cancellable operating leases. The end date of the lease is 15 May 2030. Bristol Law Centre has received notification that the lessee wishes to terminate the lease before the end of the lease period. Discussions are still ongoing regarding an early surrender fee, so the full amount receivable is disclosed above.

25. Related party transactions

There were no related party transactions in the current or prior period.

26. Funds held as an agent

At the 31 March 2025, the charity held £4,168 (2024: £18,925) in a solicitor's client account on behalf of third parties. These amounts are not included in the charity's funds as the charity has no beneficial interest in these funds. Movements in the year comprised receipts of £142,768 (2024: £44,730) and payments of £157,525 (2024: £76,747).