

**Company number: 03324062**

**Charity number: 1061182**

# **The Legal Advice Centre (University House)**

**Report and financial statements**

**For the year ended 31 March 2023**

# **The Legal Advice Centre (University House)**

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**For the year ended 31 March 2023**

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## **The Legal Advice Centre (University House)**

### **Reference and administrative information**

**For the year ended 31 March 2023**

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#### **Trustees**

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

Charles Henry Bennett  
Sally Elizabeth Twigger (Chair)  
Alexander Hutton  
Joannie Ann Andrews  
Boin Cheong  
Shalina Rahman  
Foyez Ahmed Rahim (Secretary)  
Mazidur Rahman  
Jemma Louise Thorogood  
Martin Steven Griffiths (Treasurer)  
Rachel Morris  
Robert Wheal  
Camilla Sadler

#### **Company number**

03324062

#### **Charity number**

1061182

#### **Registered office**

104 Roman Road  
Bethnal Green  
London  
E2 0RN

#### **Independent Examiner**

Accountability Europe Ltd  
Omnibus Workspace  
39-41 North Road  
London  
N7 9DP  
[www.accountabilityeu.co.uk](http://www.accountabilityeu.co.uk)

## **The Legal Advice Centre (University House)**

### **Trustees' Annual Report**

**For the year ended 31 March 2023**

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The trustees, who are also directors under company law, present their report and financial statements for the year ended 31 March 2023. The trustees confirm that 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: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **OBJECTIVES AND ACTIVITIES**

### **Purposes and aims**

The Charity's objectives are:

- i. To relieve poverty by providing legal advice and assistance to needy persons in the East End of London or elsewhere within England & Wales if provided via special projects, and in the furtherance of this object and ancillary thereto to institute conduct and defend any proceedings before any court or tribunal or for any purposes or in any other forum in which legal advice or representation may be required on behalf of persons seeking the assistance of the charity.
- ii. For that purpose to carry on the activities hitherto carried on by the charitable trust commonly known as the Legal Advice Centre (University House) and to receive such assets as may be made over to it by such charitable trust as may be appropriate on such terms as the trustees of the charity shall think fit.

### **Public benefit**

The trustees confirm that they have read, understood and adhere to the Charity Commission's guidance on public benefit.

## **ACHIEVEMENTS AND PERFORMANCE**

A great deal of our work is project based. Amongst our projects are the following:

### **Special Support Project**

This project aims to define a new model of advice and advocacy for our users with complex health and social needs. Some of our users repeatedly call upon services such as ours for help on a wide range of matters. Through this project we provide front-loaded support to targeted individuals over a number of months, in order to help resolve problems which contribute to them reaching crisis point on a regular basis.

### **Advocacy Project**

This project is based around volunteer law students and pro bono minded lawyers. Through the project we are supporting appointed 'advocates' to undertake disability appeal casework and to provide advocacy at Welfare Tribunal appeals. Our work in this area has really expanded. We now take on more disability benefit appeals than any other NGO in England & Wales.

**Disability Employment Law Project**

The overall aim of this project is to promote and protect the rights of disabled people in the workplace. The work is focused on early intervention in order to prevent an employed disabled person from becoming unemployed and subject to potentially a life on state benefits.

**Family Law Clinic**

In February 2016, we established our first Family Law Clinic. It is now a thrice weekly clinic with a focus on domestic abuse. The clinic is a collaboration between ourselves and nine international law firms. Typical casework includes helping DV victims obtain non-molestation orders.

**Housing Clinic**

This clinic was set up in order to help with the growing housing crisis in London. It is a weekly morning clinic to reflect the working patterns of the three USA law firms who are providing volunteers lawyers to staff the clinic.

**Medico-Legal Partnership Project**

In recent years, there has been the development by GPs and other clinical staff of what is commonly now known as Social Prescribing, whereby patients can be referred to non-clinical sources of support within the community. Whilst this work is of real benefit there is now a growing need to provide community-based medical practitioners with more potent tools to help combat systemic discrimination of the unwell within our society. Two years ago, we established a legal clinic providing free specialist employment law advice in a health setting. Initial results are very encouraging and are demonstrating the benefits of early expert legal advice. The key issue here is developing a body of evidence about the merits of early intervention.

**West Country 'Webcam' Clinic**

Originally we established a webcam advice clinic in partnership with a community organisation based in Falmouth. The bulk of the advice is provided directly by our own lawyers. In addition to our work in Falmouth, we are developing a number of projects around webcam based services, which will help pro bono minded lawyers and law students to remotely take part in access to justice projects with us.

**Advice POrtal**

In June 2020, we went "live" with our Advice POrtal in Hackney, Tower Hamlets and Newham, and in 2022, we secured substantial funding from the TNL Community Fund in order to provide access to our POrtal England-wide. Our experience at providing remote advice was at the heart of its development. The POrtal is principally aimed at supporting generalist advice agencies to undertake specialist legal casework. Users must register to access the POrtal. This allows us to target the POrtal where it is needed most.

### **Legal Expenses Insurance (LEI)**

Since 2012, we have developed work around legal expenses insurance (LEI) in order to help fund tribunal and court work. Quite often our users do not know that they have such cover. At first contact, we have changed our protocols to establish whether users can take advantage of any insurance and financial products which contain LEI.

Our work and thinking around LEI has developed in recent months, and we are in contact with a large number of stakeholders in order to take this work forward. We believe micro-insurance (including a stripped-down version of LEI) should play a key role in helping to develop community resilience and should also form a key part of anti-poverty work.

### **The SQE and the Apprenticeship Levy**

The SQE pathway to becoming a solicitor can be packaged as an apprenticeship. This, together with the recent rule changes to the Apprenticeship Levy provide opportunities for commercial law firms to, in effect, donate a proportion of their Levy to fund apprenticeships in the free advice sector. In September 2020, we welcomed our first three University House supported apprentices. There are now ten in total, and they are undertaking solicitor apprenticeships in partnership with BPP. We have employed three directly (all were former volunteers), and we are supporting the other seven remotely. This initiative is linked to our Advice Portal, and both projects are part of our efforts to help address the skills shortage in our sector. All ten apprentices receive support through donated Apprentice Levy from corporate partners.

### **Pro Bono Consultancy**

Through our engagement with corporate law firms it is clear to us that their knowledge of what is possible concerning pro bono, and the political and social context to such work is quite variable. In response to this we are able to offer consultancy support to corporate law firms to assist their engagement with pro bono. This support may also be appreciated by firms who have established CSR/ Pro Bono programmes, but who require support at any given time to help establish a project or to undertake a particular piece of work.

## **FINANCIAL REVIEW**

Results for year ended 31 March 2023 are given in the Statement of Financial Activities. The assets and liabilities are given in the Balance Sheet. The financial statements should be read in conjunction with the related notes. The trustees regard the financial position of the charity at 31 March 2023 to be satisfactory and they are content that the current unrestricted reserves position leaves it with a sound base from which future activity can be built.

In summary, total income amounted to £775,260 (2022: £711,267) and total expenditure amounted to £677,201 (2022: £708,700) resulting in net surplus of £98,059 (2022: £2,567). Full details of income and expenditure are set out in notes to the financial statements.

### **Reserve policy**

The charity is currently dependent on donation income in order to maintain its core activities. Earned income alone would not allow it to continue operating. Following risk analysis, the trustees consider that there is a moderate risk of a need for reserves for the organisation as well as the potential of other operational risks, based on challenges in the wider policy context.

The trustees aim to maintain unrestricted reserves that will provide sufficient funds to cover 3 months' support and governance costs. Unrestricted free reserves at the end of this period covers these running costs for the foreseeable future.

## **STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also directors of charitable company for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these 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 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

## The Legal Advice Centre (University House)

### Trustees' Annual Report

For the year ended 31 March 2023

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

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 total number of such guarantees at 31 March 2023 was £13 (2022: £12). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on **17/12/2023** and signed on their behalf by;

  
Charles Bennett— Trustee

17 December 2023



**Independent Examiner's Report to the Trustees of  
The Legal Advice Centre (University House)  
For the year ended 31 March 2023**

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I report to the trustees on my examination of the accounts of The Legal Advice Centre (University House) for the year ended 31 March 2023.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

Since the Company's gross income exceeded £250,000, I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
**Aamer Shehzad FCA**  
Accountability Europe Ltd  
Omnibus Workspace  
39-41 North Road  
London N7 9DP  
**Date: 18/12/2023**

**The Legal Advice Centre (University House)**

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

**For the year ended 31 March 2023**

				<b>2023</b>			<b>2022</b>
	<b>Note</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
<b>Income from:</b>							
Donations and grants	<b>2</b>	153,354	546,232	<b>699,586</b>	217,888	461,729	679,617
Other trading activities	<b>3</b>	75,674	-	<b>75,674</b>	31,650	-	31,650
<b>Total income</b>		<b>229,028</b>	<b>546,232</b>	<b>775,260</b>	<b>249,538</b>	<b>461,729</b>	<b>711,267</b>
<b>Expenditure on:</b>							
Raising funds	<b>5</b>	41,632	-	<b>41,632</b>	35,111	-	35,111
Charitable activities	<b>5</b>	89,337	546,232	<b>635,569</b>	211,860	461,729	673,589
<b>Total expenditure</b>		<b>130,969</b>	<b>546,232</b>	<b>677,201</b>	<b>246,971</b>	<b>461,729</b>	<b>708,700</b>
<b>Net income/ (expenditure) for the year</b>	<b>6</b>	<b>98,059</b>	<b>-</b>	<b>98,059</b>	<b>2,567</b>	<b>-</b>	<b>2,567</b>
<b>Net movement in funds</b>	<b>15</b>	<b>98,059</b>	<b>-</b>	<b>98,059</b>	<b>2,567</b>	<b>-</b>	<b>2,567</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		222,361	-	<b>222,361</b>	219,794	-	219,794
<b>Total funds carried forward</b>		<b>320,420</b>	<b>-</b>	<b>320,420</b>	<b>222,361</b>	<b>-</b>	<b>222,361</b>

All of the above results are derived from continuing activities.

The Legal Advice Centre (University House)

Balance sheet

Company no. 03324062

As at 31 March 2023

	Note	£	2023 £	2022 £
<b>Fixed assets:</b>				
Tangible assets	11		1,699	6,824
			<u>1,699</u>	<u>6,824</u>
<b>Current assets:</b>				
Debtors	12	16,400		8,257
Cash at bank and in hand		326,293		252,543
		<u>342,693</u>		<u>260,800</u>
<b>Liabilities:</b>				
<b>Creditors:</b> amounts falling due within one year	13	(23,973)		(45,263)
<b>Net current assets</b>			<u>318,720</u>	<u>215,537</u>
<b>Total net assets</b>			<u><u>320,420</u></u>	<u><u>222,361</u></u>
<b>The funds of the charity:</b>	15			
Restricted funds			-	-
Unrestricted funds:				
General funds			<u>320,420</u>	<u>222,361</u>
<b>Total charity funds</b>			<u><u>320,420</u></u>	<u><u>222,361</u></u>

For the year ended 31 March 2023 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

The financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the trustees on **17/12/2023**  
and signed on their behalf by:



**Charles Bennett**  
Trustee

The attached notes form part of the financial statements.

17 December 2023

The Legal Advice Centre (University House)

Statement of cash flows

For the year ended 31 March 2023

	Note	£	2023 £	£	2022 £
<b>Cash flows from operating activities</b>					
Net cash provided by / (used in) operating activities	a		73,750		(41,390)
<b>Cash flows from investing activities:</b>					
Purchase of fixed assets		-		(5,136)	
<b>Net cash provided by / (used in) investing activities</b>			-		(5,136)
<b>Change in cash and cash equivalents in the year</b>	b		73,750		(46,526)
Cash and cash equivalents at the beginning of the year			252,543		299,069
<b>Cash and cash equivalents at the end of the year</b>			<b>326,293</b>		<b>252,543</b>
<b>a) Reconciliation of net income / (expenditure) to net cash flow from operating activities</b>					
			<b>2023</b>		<b>2022</b>
			<b>£</b>		<b>£</b>
<b>Net income / (expenditure) for the year</b>			<b>98,059</b>		<b>2,567</b>
(as per the statement of financial activities)					
Depreciation			5,125		4,591
Increase in debtors			(8,143)		1,291
Increase/ (decrease) in creditors			(21,290)		(49,839)
<b>Net cash provided by / (used in) operating activities</b>			<b>73,750</b>		<b>(41,390)</b>
<b>b) Analysis of cash and cash equivalents</b>					
			<b>At 1 April 2022</b>	<b>Cash flows</b>	<b>At 31 March 2023</b>
			<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand			252,543	73,750	<b>326,293</b>
<b>Total cash and cash equivalents</b>			<b>252,543</b>	<b>73,750</b>	<b>326,293</b>

## **1 Accounting policies**

### **Statutory information**

The Legal Advice Centre (University House) is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 104 Roman Road, Bethnal Green, London, E2 0RN.

### **Basis of preparation**

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

### **Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

### **Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### **Income**

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

Income from 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

### **Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

### **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.

Notes to the financial statements

For the year ended 31 March 2023

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**1 Accounting policies (continued)**

**Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**Expenditure**

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. Expenditure on charitable activities includes the costs of providing legal advice and assistance undertaken to further the purposes of the charity and their associated support costs.

**Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. 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:

Fixtures and fittings	Straight line over 3 years
Computer equipment	Straight line over 3 years

**Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on basis of staff time.

**Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**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.

**Creditors and provisions**

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity 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 measured at amortised cost using the effective interest method.

# The Legal Advice Centre (University House)

## Notes to the financial statements

For the year ended 31 March 2023

### 2 Income from donations and grants

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Access to justice	-	14,672	14,672	-
Action for bow	-	39,864	39,864	-
Advice UK	-	-	-	4,000
Baker and Mckenzie	-	-	-	10,000
Big Lottery	-	113,000	113,000	134,251
Charityworks	-	-	-	11,363
Charles Russell Speechlys	20,000	-	20,000	10,000
City Bridge Trust	-	27,000	27,000	80,000
Clifford Chance LLP	30,000	-	30,000	25,000
Cambridge Global	3,500	-	3,500	-
CLYDE & CO LLP	-	-	-	4,000
DAC Beachcroft LLP	-	-	-	4,000
Dechert LLP	5,000	-	5,000	-
East End Citizens Advice Bureau	-	120,892	120,892	105,892
Education and Skills Funding Agency	-	-	-	2,750
Gibson Dunn & Crutcher LLP	6,034	-	6,034	-
Legal Support	-	54,833	54,833	-
Latham & Watkins LLP	10,000	-	10,000	10,000
Legal Aid Agency	-	98,756	98,756	30,145
Legal Education Foundation	-	-	-	24,528
London Borough of Tower Hamlets	20,000	-	20,000	18,800
London Legal Support Trust	-	-	-	11,583
OMM Office	3,500	-	3,500	-
Real DPO Ltd	-	17,940	17,940	26,910
Reed Smith LLP	6,834	-	6,834	8,834
Ropes & Gray LLP	3,834	-	3,834	-
Sherman and Sterling	-	-	-	9,834
Skadden, Arps, Slate, Meagher & Flom LLP	3,834	-	3,834	3,834
SLAM NHS Trust	-	-	-	5,055
Slaughter and May	22,000	-	22,000	22,000
South Hackney Parochial	-	12,000	12,000	13,000
The Children Society	-	-	-	10,000
The Worshipful Company of Insurers	-	-	-	5,000
Travers Smith LLP	3,834	-	3,834	3,834
Trust for London	-	47,275	47,275	44,000
Taylor Wessing LLP	4,000	-	4,000	4,000
Wakefield and Tetley Trust	-	-	-	10,000
White & Case LLP	10,000	-	10,000	16,500
Other donations and grants	984	-	984	10,504
	<b>153,354</b>	<b>546,232</b>	<b>699,586</b>	<b>679,617</b>

### 3 Income from other trading activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Consultancy and other income	40,805	-	40,805	31,650
Fee income	33,069	-	33,069	-
Training income	1,800	-	1,800	-
	<b>75,674</b>	<b>-</b>	<b>75,674</b>	<b>31,650</b>

### 4 Local and Government and Housing Act 1989

The charity received financial assistance from the London Borough of Tower Hamlets. As required by Section 37 of the Local Government and Housing Act 1989 the following information is given.

Amount of £20,000 (2022: £18,800) was received for provision of legal advice services.

Notes to the financial statements

For the year ended 31 March 2023

5 Analysis of expenditure

	Cost of raising funds £	Charitable activities £	Support costs £	2023 Total £	2022 Total £
Staff costs (Note 7)	37,071	533,970	-	571,041	643,086
Partnership costs	-	23,470	-	23,470	3,584
Training & practicing certificate	-	9,386	-	9,386	4,604
Books and subscriptions	-	1,982	-	1,982	2,044
Project & event cost	-	1,058	-	1,058	1,419
Other general office costs	-	-	9,308	9,308	12,094
Premises costs	-	-	29,675	29,675	22,218
Accountancy	-	-	7,194	7,194	7,068
Independent examination	-	-	900	900	900
Office supplies & refreshments	-	-	1,720	1,720	3,529
Professional fees	-	-	15,668	15,668	2,260
Travel costs	-	-	674	674	1,302
Depreciation	-	-	5,125	5,125	4,592
	37,071	569,866	70,264	677,201	708,700
Support costs allocation	4,561	65,703	(70,264)	-	-
<b>Total expenditure 2023</b>	<b>41,632</b>	<b>635,569</b>	<b>-</b>	<b>677,201</b>	<b>708,700</b>

Of the total expenditure, £132,149 was unrestricted (2022: £246,974) and £564,232 was restricted (2022: £461,728).

Analysis of expenditure - prior year

	Cost of raising funds £	Charitable activities £	Support costs £	2021 £
Staff costs (Note 7)	32,393	610,693	-	643,086
Partnership costs	-	3,584	-	3,584
Training & practicing Certificate	-	4,604	-	4,604
Books and subscriptions	-	2,044	-	2,044
Project & Event cost	-	1,419	-	1,419
Other general office costs	-	-	12,094	12,094
Premises costs	-	-	22,218	22,218
Accountancy	-	-	7,068	7,068
Independent examination	-	-	900	900
Office supplies & refreshments	-	-	3,529	3,529
Professional Fees	-	-	2,260	2,260
Travel costs	-	-	1,302	1,302
Depreciation	-	-	4,592	4,592
	32,393	622,344	53,963	708,700
Support costs allocation	2,718	51,245	(53,963)	-
<b>Total expenditure 2022</b>	<b>35,111</b>	<b>673,589</b>	<b>-</b>	<b>708,700</b>



Notes to the financial statements

For the year ended 31 March 2023

**6 Net income/ (expenditure) for the year**

This is stated after charging / crediting:

	2023	2022
	£	£
Independent examiner fee (Excl VAT)	750	750
Depreciation	5,125	4,975
	<u>5,125</u>	<u>4,975</u>

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	490,397	455,288
Social security costs	48,003	41,755
Employer's contribution to defined contribution pension schemes	25,558	17,616
Redundancy costs	7,083	-
	<u>571,041</u>	<u>514,659</u>

One employee earned more than £60,000 during the year (2022: nil).

The total employee benefits including pension contributions and employer NI contribution of the key management personnel were £74,142 (2022: £64,786).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Average staff	15	15
	<u>15</u>	<u>15</u>

**8 Related party transactions**

There are no related party transactions to disclose for the year (2022: none).

**9 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital.

Notes to the financial statements

For the year ended 31 March 2023

**10 Taxation**

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

**11 Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>			
At the start of the year	3,687	16,374	<b>20,061</b>
<b>At the end of the year</b>	<b>3,687</b>	<b>16,374</b>	<b>20,061</b>
<b>Depreciation</b>			
At the start of the year	1,750	11,487	<b>13,237</b>
Charge for the year	870	4,255	<b>5,125</b>
<b>At the end of the year</b>	<b>2,620</b>	<b>15,742</b>	<b>18,362</b>
<b>Net book value</b>			
<b>At the end of the year</b>	<b>1,067</b>	<b>632</b>	<b>1,699</b>
At the start of the year	1,937	4,887	6,824

**12 Debtors**

	2023 £	2022 £
Prepayments	<b>8,900</b>	-
Accrued income	<b>7,500</b>	8,257
	<b>16,400</b>	8,257

**13 Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	<b>1,146</b>	629
Taxation and social security	<b>4,753</b>	834
Accruals	<b>3,074</b>	1,800
Deferred income	<b>15,000</b>	42,000
	<b>23,973</b>	45,263

Deferred income comprises of grants received in advance for the next year.

# The Legal Advice Centre (University House)

## Notes to the financial statements

For the year ended 31 March 2023

### 14 Analysis of net assets between funds

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	1,699	-	<b>1,699</b>
Net current assets	318,720	-	<b>318,720</b>
<b>Net assets at the end of the year</b>	<b>320,420</b>	<b>-</b>	<b>320,420</b>
Analysis of net assets between funds (prior year)			
Tangible fixed assets	6,824	-	6,824
Net current assets	215,537	-	215,537
<b>Net assets at the end of the year</b>	<b>222,361</b>	<b>-</b>	<b>222,361</b>

### 15 Movements in funds

	At the start of the year £	Income £	Expenditure £	Transfers £	At the end of the year £
<b>Restricted funds</b>					
Big lottery	-	113,000	(113,000)	-	-
City Bridge	-	27,000	(27,000)	-	-
East End Citizens Advice Bureau	-	120,892	(120,892)	-	-
Legal Aid	-	98,756	(98,756)	-	-
DPO	-	17,940	(17,940)	-	-
Legal Support	-	54,833	(54,833)	-	-
Action for Bow	-	39,864	(39,864)	-	-
Access to Justice	-	14,672	(14,672)	-	-
TFL Central Fund	-	47,275	(47,275)	-	-
South HPC	-	12,000	(12,000)	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>546,232</b>	<b>(546,232)</b>	<b>-</b>	<b>-</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>222,361</b>	<b>229,028</b>	<b>(130,969)</b>	<b>-</b>	<b>320,420</b>
<b>Total funds</b>	<b>222,361</b>	<b>775,260</b>	<b>(677,201)</b>	<b>-</b>	<b>320,420</b>
Movements in funds (prior year)					
Restricted funds					
London Borough of tower hamlet	-	18,800	(18,800)	-	-
Education and Skills Funding Agency	-	2,750	(2,750)	-	-
Big Lottery	-	134,251	(134,251)	-	-
City Bridge	-	80,000	(80,000)	-	-
East End Citizens Advice Bureau	-	105,892	(105,892)	-	-
Legal Aid	-	30,145	(30,145)	-	-
London Education foundation	-	24,528	(24,528)	-	-
TFL Central Foundation	-	44,000	(44,000)	-	-
Kickstart	-	11,363	(11,363)	-	-
Wakefield	-	10,000	(10,000)	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>461,729</b>	<b>(461,729)</b>	<b>-</b>	<b>-</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>219,794</b>	<b>249,538</b>	<b>(246,971)</b>	<b>-</b>	<b>222,361</b>
<b>Total funds</b>	<b>219,794</b>	<b>711,267</b>	<b>(708,700)</b>	<b>-</b>	<b>222,361</b>