

Company number: 03324062

Charity number: 1061182

The Legal Advice Centre (University House)

Report and financial statements

For the year ended 31 March 2024

The Legal Advice Centre (University House)

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For the year ended 31 March 2024

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The Legal Advice Centre (University House)

Reference and administrative information

For the year ended 31 March 2024

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

The Legal Advice Centre (University House)

Trustees' Annual Report

For the year ended 31 March 2024

The trustees, who are also directors under company law, present their report and financial statements for the year ended 31 March 2024. 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 benefits appeal casework and to provide advocacy at First-tier tribunal appeals. Our work in this area has really expanded. We now take on large numbers of disability benefit appeals.

Family Law Clinic

We now run thrice weekly Family Law clinics. The clinics are a collaboration between ourselves and seven international law firms. Typical casework includes helping Domestic Abuse victims obtain non-molestation orders. As part of this work, we have developed an Exceptional Casework Funding (ECF) project which runs in tandem with our clinics. ECF applications are made on behalf of individuals whose matter is strictly not within scope of Legal Aid. We, in effect, petition the Legal Aid Agency stating that the individual is sufficiently vulnerable and the matter is sufficiently complicated for public funding to be justified. Presently, we are achieving an 80% success rate with our ECF applications.

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 the majority of the volunteers lawyers who 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 benefit there is a growing need to provide community-based medical practitioners with more potent tools to help combat systemic discrimination of the unwell within our society. Central to our work in this space was the establishment of a legal clinic providing free specialist employment law advice in health settings. Outcomes are demonstrating the benefits of early expert legal advice. As part of this work, we have established a partnership with the world renowned Maudsley Hospital.

West Country Access to Justice Project

This project has been running for nearly ten years now, and involves us providing remote legal advice to 'advice deserts'. This often includes the provision of remote supervision to community advice workers in these locations.

Advice POrtal

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. We have for some years argued for a form of micro-LEI to be developed in order to provide coverage to the most vulnerable in society. The main idea is not to expect people of limited means to buy such insurance, but instead press upon key stakeholders, such as housing associations, to buy it on their behalf.

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. Since September 2020, we have supported a number of solicitor apprentices both directly and remotely. This initiative is linked to our Advice POrtal, and both projects are part of our efforts to help address the skill shortages in our sector.

Consultancy

In recent years, we have provided consultancy support to a number of organisations including the SRA and the London Legal Support Trust.

FINANCIAL REVIEW

Results for year ended 31 March 2024 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 2024 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 £926,686 (2023: £775,260) and total expenditure amounted to £873,979 (2023: £677,201) resulting in net surplus of £52,707 (2023: £98,059). 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 2024

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 2024 was £13 (2023: £13). 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 **28 October 2024** and signed on their behalf by;



Charles Bennett– Trustee

**Independent Examiner's Report to the Trustees of
The Legal Advice Centre (University House)
For the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of The Legal Advice Centre (University House) for the year ended 31 March 2024.

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: 29/10/2024

The Legal Advice Centre (University House)

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

For the year ended 31 March 2024

				2024			2023
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and grants	2	191,433	671,691	863,124	153,354	546,232	699,586
Other trading activities	3	63,562	-	63,562	75,674	-	75,674
Total income		254,995	671,691	926,686	229,028	546,232	775,260
Expenditure on:							
Raising funds	5	45,463	-	45,463	41,632	-	41,632
Charitable activities	5	156,825	671,691	828,516	89,337	546,232	635,569
Total expenditure		202,288	671,691	873,979	130,969	546,232	677,201
Net income/ (expenditure) for the year	6	52,707	-	52,707	98,059	-	98,059
Net movement in funds	15	52,707	-	52,707	98,059	-	98,059
Reconciliation of funds:							
Total funds brought forward		320,420	-	320,420	222,361	-	222,361
Total funds carried forward		373,127	-	373,127	320,420	-	320,420

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 2024

	Note	£	2024 £	2023 £
Fixed assets:				
Tangible assets	11		2,495	1,699
			<u>2,495</u>	<u>1,699</u>
Current assets:				
Debtors	12	40,750		16,400
Cash at bank and in hand		336,652		326,293
		<u>377,402</u>		<u>342,693</u>
Liabilities:				
Creditors: amounts falling due within one year	13	(6,770)		(23,973)
			<u>370,632</u>	<u>318,720</u>
Net current assets				
			<u>373,127</u>	<u>320,420</u>
Total net assets				
			<u>373,127</u>	<u>320,420</u>
The funds of the charity:	15			
Restricted funds			-	-
Unrestricted funds:				
General funds			373,127	320,420
Total charity funds			<u>373,127</u>	<u>320,420</u>

For the year ended 31 March 2024 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 **28 October 2024**
and signed on their behalf by:



Charles Bennett
Trustee

The attached notes form part of the financial statements.

The Legal Advice Centre (University House)

Statement of cash flows

For the year ended 31 March 2024

	Note	£	2024 £	£	2023 £
Cash flows from operating activities					
Net cash provided by / (used in) operating activities	a		14,121		73,750
Cash flows from investing activities:					
Purchase of fixed assets		(3,762)		-	
Net cash provided by / (used in) investing activities			(3,762)		-
Change in cash and cash equivalents in the year	b		10,359		73,750
Cash and cash equivalents at the beginning of the year			326,293		252,543
Cash and cash equivalents at the end of the year			336,652		326,293

a) Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income / (expenditure) for the year (as per the statement of financial activities)	52,707	98,059
Depreciation	2,966	5,125
Increase in debtors	(24,350)	(8,143)
Increase/ (decrease) in creditors	(17,202)	(21,290)
Net cash provided by / (used in) operating activities	14,121	73,750

b) Analysis of cash and cash equivalents

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	326,293	10,359	336,652
Total cash and cash equivalents	326,293	10,359	336,652

The Legal Advice Centre (University House)

Notes to the financial statements

For the year ended 31 March 2024

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

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.

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 2024

2 Income from donations and grants

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Access to justice	-	-	-	14,672
Action for bow	-	43,000	43,000	39,864
Baker and Mckenzie	10,000	-	10,000	-
Big Lottery	-	142,000	142,000	113,000
Charles Russell Speechlys	10,000	-	10,000	20,000
City Bridge Trust	-	-	-	27,000
Clifford Chance LLP	30,000	-	30,000	30,000
Cambridge Global	-	-	-	3,500
Covington & Burling LLP	5,000	-	5,000	-
Dechert LLP	5,000	-	5,000	5,000
East End Citizens Advice Bureau	-	88,903	88,903	120,892
Gibson Dunn & Crutcher LLP	13,500	-	13,500	6,034
Legal Support	-	-	-	54,833
Gowling WLG (UK) LLP	5,000	-	5,000	-
Latham & Watkins LLP	10,000	-	10,000	10,000
Legal Aid Agency	-	79,767	79,767	98,756
Legal Education Foundation	-	12,264	12,264	-
London Borough of Tower Hamlets	-	-	-	20,000
Proskauer Rose	5,000	-	5,000	-
London Legal Support Trust	1,597	222,800	224,397	-
OMM Office	-	-	-	3,500
Real DPO Ltd	-	19,435	19,435	17,940
Reed Smith LLP	11,834	-	11,834	6,834
Ropes & Gray LLP	3,834	-	3,834	3,834
NRF UK	5,000	-	5,000	-
Sherman and Sterling	3,834	-	3,834	-
Skadden, Arps, Slate, Meagher & Flom LLP	10,000	-	10,000	3,834
K&E LLP	8,500	-	8,500	-
Slaughter and May	25,000	-	25,000	22,000
South Hackney Parochial	-	13,000	13,000	12,000
OMM Office	3,500	-	3,500	-
Travers Smith LLP	3,834	-	3,834	3,834
Trust for London	-	50,522	50,522	47,275
WATSONF&WMS	5,000	-	5,000	-
Taylor Wessing LLP	5,000	-	5,000	4,000
White & Case LLP	10,000	-	10,000	10,000
Other donations and grants	1,000	-	1,000	984
	191,433	671,691	863,124	699,586

3 Income from other trading activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Consultancy and other income	54,142	-	54,142	40,805
Settlement agreement income	6,770	-	6,770	33,069
Training income	2,650	-	2,650	1,800
	63,562	-	63,562	75,674

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 £nil (2023: £20,000) was received for provision of legal advice services.

The Legal Advice Centre (University House)

Notes to the financial statements

For the year ended 31 March 2024

5 Analysis of expenditure

	Cost of raising funds £	Charitable activities £	Support costs £	2024 Total £	2023 Total £
Staff costs (Note 7)	39,891	653,562	-	693,453	571,041
Partnership costs	-	74,743	-	74,743	23,470
Training & practicing certificate	-	5,260	-	5,260	9,386
Books and subscriptions	-	2,395	-	2,395	1,982
Project & event cost	-	1,272	-	1,272	1,058
Other general office costs	-	-	10,086	10,086	9,308
Premises costs	-	-	65,473	65,473	29,675
Accountancy	-	-	7,971	7,971	7,194
Independent examination	-	-	900	900	900
Office supplies & refreshments	-	-	3,252	3,252	1,720
Professional fees	-	-	3,881	3,881	15,668
Travel costs	-	-	2,327	2,327	674
Depreciation	-	-	2,966	2,966	5,125
	39,891	737,232	96,856	873,979	677,201
Support costs allocation	5,572	91,284	(96,856)	-	-
Total expenditure 2024	45,463	828,516	-	873,979	677,201

Of the total expenditure, £202,288 was unrestricted (2023: £130,696) and £671,691 was restricted (2023: £546,232).

Analysis of expenditure - prior year

	Cost of raising funds £	Charitable activities £	Support costs £	2023 £
Staff costs (Note 7)	37,071	533,970	-	571,041
Partnership costs	-	23,470	-	23,470
Training & practicing Certificate	-	9,386	-	9,386
Books and subscriptions	-	1,982	-	1,982
Project & Event cost	-	1,058	-	1,058
Other general office costs	-	-	9,308	9,308
Premises costs	-	-	29,675	29,675
Accountancy	-	-	7,194	7,194
Independent examination	-	-	900	900
Office supplies & refreshments	-	-	1,720	1,720
Professional Fees	-	-	15,668	15,668
Travel costs	-	-	674	674
Depreciation	-	-	5,125	5,125
	37,071	569,866	70,264	677,201
Support costs allocation	4,561	65,703	(70,264)	-
Total expenditure 2023	41,632	635,569	-	677,201

Notes to the financial statements

For the year ended 31 March 2024

6 Net income/ (expenditure) for the year

This is stated after charging / crediting:

	2024	2023
	£	£
Independent examiner fee (excl VAT)	750	750
Depreciation	2,966	5,125
	<u>2,966</u>	<u>5,125</u>

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

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	602,933	490,397
Social security costs	56,392	48,003
Employer's contribution to defined contribution pension schemes	34,128	25,558
Redundancy costs	-	7,083
	<u>693,453</u>	<u>571,041</u>

The following number of employees received employee benefits (excluding employer pension) during the year between:

	2024	2023
	No.	No.
£60,000 - £69,999	2	2

The total employee benefits including pension contributions and employer NI contribution of the key management personnel were £79,783 (2023: £74,142).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Staff numbers

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

	2024	2023
	No.	No.
Average staff	16	15
	<u>16</u>	<u>15</u>

8 Related party transactions

There are no related party transactions to disclose for the year (2023: none).

9 Legal status of the charity

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

The Legal Advice Centre (University House)

Notes to the financial statements

For the year ended 31 March 2024

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 £
Cost			
At the start of the year	3,687	16,374	20,061
Additions in year	641	3,121	3,762
At the end of the year	4,328	19,495	23,824
Depreciation			
At the start of the year	2,620	15,742	18,362
Charge for the year	746	2,220	2,966
At the end of the year	3,366	17,962	21,328
Net book value			
At the end of the year	962	1,533	2,495
At the start of the year	1,067	632	1,699

12 Debtors

	2024 £	2023 £
Prepayments	-	8,900
Accrued income	10,750	7,500
Debtors	30,000	-
	40,750	16,400

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	744	1,146
Taxation and social security	3,746	4,753
Accruals	2,280	3,074
Deferred income	-	15,000
	6,770	23,973

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 2024

14 Analysis of net assets between funds

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	2,495	-	2,495
Net current assets	370,632	-	370,632
Net assets at the end of the year	373,127	-	373,127
Analysis of net assets between funds (prior year)			
Tangible fixed assets	1,699	-	1,699
Net current assets	318,720	-	318,720
Net assets at the end of the year	320,420	-	320,420

15 Movements in funds

	At the start of the year £	Income £	Expenditure £	Transfers £	At the end of the year £
Restricted funds					
Big lottery	-	142,000	(142,000)	-	-
East End Citizens Advice Bureau	-	88,903	(88,903)	-	-
Legal Aid	-	79,767	(79,767)	-	-
DPO	-	19,435	(19,435)	-	-
Legal Support	-	222,800	(222,800)	-	-
Legal Education foundation	-	12,264	(12,264)	-	-
Action for Bow	-	43,000	(43,000)	-	-
TFL Central Fund	-	50,522	(50,522)	-	-
South HPC	-	13,000	(13,000)	-	-
Total restricted funds	-	671,691	(671,691)	-	-
Unrestricted funds:					
General funds	320,420	254,995	(202,288)	-	373,127
Total funds	320,420	926,686	(873,979)	-	373,127
Movements in funds (prior year)					
Restricted funds					
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 Fundation	-	47,275	(47,275)	-	-
South HPC	-	12,000	(12,000)	-	-
Total restricted funds	-	546,232	(546,232)	-	-
Unrestricted funds:					
General funds	222,361	229,028	(130,969)	-	320,420
Total funds	222,361	775,260	(677,201)	-	320,420