



**LEWISHAM MULTI LINGUALADVICE SERVICE**

(Company Limited by Guarantee Registered Number: 4358319)

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

## **LEWISHAM MULTI LINGUAL ADVICE SERVICE**

### **General Information & Legal and Administrative Details**

**Registered Office:**

Leamore Community Central Hub,  
Bonfield Road,  
London SE13 5EU

**Principle Bankers:**

Lloyds Bank  
Charing Cross Branch  
49 The Strand  
London W10 5XL

**Independent Examiner:**

CounterCulture Partnership LLP  
Unit 15 Ducie House  
Ducie Street  
Manchester M1 2JW

**Company Registered Number:**

4358319

**Registered Charity Number:**

1094541

**Trustees:**

Chair	Jennifer Berbeck
Company Secretary	Yasmine Coulbaly
Treasurer	Steve Sellars
Member	Yvette Robin-Coker
Member	Lucie – Helena Adjo

**Lewisham Multi Lingual Advice Service**  
(Company limited by guarantee)

**Report of the Trustees for the year ended 31 March 2022**

The Trustees, who act as directors for the purposes of company law, present their report and financial statements for the year ended 31st March 2022. The company was registered on 22nd January 2002. It started operating financially on 1st April 2003. This report covers the period from 1st April 2021 to 31st March 2022.

This report complies with the Charities Act 2011, the Companies Act 2006 and the Charities SORP (FRS 102)

**Liabilities of Members**

LMLAS is a registered company, limited by guarantee. Members of the company have guaranteed the liabilities up to £1 each.

**Objects of the charity**

The objects are

- The promotion of any charitable purpose for the benefit of the community in the London Borough of Lewisham and neighbouring boroughs by the advancement of education, the protection of health and the relief of poverty, sickness and distress.
- To undertake any other charitable purpose.

**Principal activity**

The principal activity of the charitable company is to provide information, advice and support to speakers of other languages in the London Borough of Lewisham and surrounding areas.

**Trustees**

Jennifer Berbeck	Trustee and Chair
Yasmine Coulibaly	Company Secretary
Steve Sellars	Treasurer
Yvette Robbin Coker	Member
Lucie-Helena Adjio	Member

**Lewisham Multi Lingual Advice Service**  
(Company limited by guarantee)

**Report of the Trustees for the year ended 31 March 2021(continued)**

**Reserves Policy**

The Board aims to maintain an unrestricted reserve equivalent to three months running costs.

**Financial Review**

In 2021-22 the Financial Activities of LMLAS funders raised to £103,925 and expenditure was £144,488 which left reserve of £117,260. We currently having funding to March 2023 from the Community Links Bromley, Lewisham better Health and The City Bridge Trust and to March 2023 from The London Borough of Lewisham and reserve set aside to ensure we will be able to continue our activities to at least March 2023.

**Key activities of the year.**

Lewisham Multi-Lingual Advice Service (LMLAS) is unique, providing information and advice to diverse communities of Lewisham and surrounding boroughs. This enables residents to access services and benefits. LMLAS is supported by the National Lottery Fund and City Bridge and will continue to build on its unique selling points as the only organisation in Lewisham that offers advice in all areas of welfare benefits up to appeal level: consumer, debt, destitution, education, employment, family, health, housing, immigration and utilities related. We are also supported and involved in a new initiative started by the London Borough of Lewisham where we support a telephone advice line and provide advice 3 days a week on an option for clients that don't have English as their first language.

The service has been in operation for over 18 years and continues to go from strength to strength, despite the many challenges and austerity measures facing the voluntary, public and private sectors.

Our priorities for the year ahead include the following:

- Assisting residents access services and benefits
- Fundraising
- Obtaining Quality Mark
- Recruiting members to management committee

Finally, I would like to thank all our funders for their continue support which has assisted greatly and contributed to LMLAS exceeding our target and raising over £700,000 in grants and welfare benefits for residents.

**Lewisham Multi Lingual Advice Service**  
(Company limited by guarantee)

**Report of the Trustees for the year ended 31 March 2022(continued)**

The Trustees would like to convey their gratitude to all those who have supported the organisation through the year, including funders, advisers, volunteers and supporters.

Our Public Benefit Statement is our Charitable Objective:

To promote the promotion of any charitable purpose for the benefit of the community in the London Borough of Lewisham and neighbouring boroughs by the advancement of education, the protection of health and the relief of poverty, sickness and distress; and  
To undertake any other charitable purpose.

**Statement of the Trustees Responsibilities**

The law applicable to incorporated charities in England and Wales requires the Trustees who are also directors for the purposes of company law, to prepare a financial statement for each financial year, which give a true and fair view of the affairs of the charity and of its financial activities during the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for

Keeping adequate 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. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and prevent and detect fraud and other irregularities.

Approved by Trustees on 19th November 2022 and signed on their behalf by



Jennifer Berbeck

Chair

**Lewisham Multi Lingual Advice Service**  
(Company limited by guarantee)

**Independent Examiners Report for the year ended 31 March 2022**

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

The trustees (who are also the directors of the company for the purposes of company law) 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 for this year 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**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Tom Wilcox  
CounterCulture Partnership LLP  
Unit 15 Ducie House  
Ducie Street  
Manchester M1 2JW

Lewissham Multi Lingual Advice Service  
(company limited by guarantee)

Statement of Financial Activities, Including Income and Expenditure Account  
For the year ended 31 March 2022

Notes	Unrestricted Funds	Restricted Funds	Total 2021	Total 2022
	£	£	£	£
<b>Income from:</b>				
Donations and legacies			0	0
Charitable activities	2	4	103,925	152,364
Other trading activities		0	0	0
Investments		0	0	0
Other		0	0	0
<b>Total Income</b>		4	103,925	152,364
<b>Expenditure on:</b>				
Raising funds		0	0	0
Charitable activities	3	94	144,395	136,431
Other		0	0	0
<b>Total Expenditure</b>		94	144,395	136,431
<b>Net income/(expenditure)</b>		(90)	(40,474)	15,933
Transfer between funds		0	0	0
Other recognised gains/(losses)		0	0	0
<b>Net movement in funds</b>		(90)	(40,474)	15,933
<b>Reconciliation of funds</b>				
Total funds brought forward		34,927	122,896	157,824
<b>Total funds carried forward</b>		34,838	82,422	117,260
			157,824	141,890
			117,260	137,824

Lewissham Multi Lingual Advice Service  
(company limited by guarantee)

Balance Sheet as at 31 March 2022

Notes	Total 2022	Total 2021
	£	£
<b>TANGIBLE FIXED ASSETS</b>		
Computer equipment	7	2,650
<b>CURRENT ASSETS</b>		
Prepayments		2,575
Debtors		0
<b>Cash &amp; bank balances</b>		
Deposit Account		40,024
Currents account		74,286
Petty Cash		301
		117,186
<b>CURRENT LIABILITIES</b>		
Deferred income		0
Creditors amounts falling due within one year	8	2,577
<b>NET CURRENT ASSETS</b>		
		114,609
<b>TOTAL NET ASSETS</b>		117,259
<b>FUNDS</b>		
<b>ACCUMULATED FUNDS</b>		
Unrestricted		117,260
Restricted		117,260
<b>ACCUMULATED FUNDS</b>		117,260
	9, 10	34,838
		82,422
		117,260
		157,824
		157,824
		137,824
		137,824



The notes on pages 9 to 11 form a part of these financial statements.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

For the financial year ended 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 395 and which also comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Trustees on 20/11/22 and signed on its behalf by:



Registered Number : 4358319

## 1 Accounting Policies

**Charity Information**  
Lewisham Multi Lingual Advice Service is a private company limited by guarantee incorporated in England.

**Accounting convention**  
The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Charities Act 2011 and FRS102, "Accounting and Reporting by Charities: Statement of Recommended Practice" (Accounting and Reporting by Charities (SORP FRS102), second edition issued in January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity 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 notes.

**Gearing concern**  
FRS102 requires the trustees to adopt a going concern basis in preparing the financial statements unless they intend to liquidate the charitable company or have no realistic alternative but to do so. Under a going concern basis, the accounting policies adopted assume that that charitable company will continue to operate for the foreseeable future.

The financial statements have been prepared on a going concern basis as the trustees are confident that sufficient funds will be available to enable operations to continue at a sustainable level for a period of at least 12 months from the approval of the accounts by the trustees.

### Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Designated funds are unrestricted funds which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**  
All income is included in the statement of financial activities when entitlement has passed to the charity. It is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably. Grants of a general nature that are not conditional on delivering certain levels of service are included in donations and legacies.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Expenditure**  
All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA.

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

Expenditure on charitable activities comprises the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

All remaining costs are classified as support costs. Support costs are those that assist the work of the charity but do not directly represent charitable activities.

### Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial Instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.



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Notes to the Financial Statements (Cont'd)

for the year ended 31 March 2022

**Basic financial assets** – which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### Basic financial liabilities

debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Basic financial liabilities include creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

## Taxation

As a registered charity, the company is exempt from corporation tax on surpluses arising from its charitable activities during the year.

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b>2 Grants Received</b>				
National Lottery Community Fund	0	0	0	66,027
London Borough of Waltham	0	40,944	40,944	37,795
City Bridge	0	35,000	35,000	7,550
CCLOHS	0	5,896	5,896	29,481
Coltworkers Foundation	0	2,800	2,800	1,400
Groundwork London	0	0	0	0
London Community Fund	0	19,280	19,280	9,854
Other	4	0	4	156
<b>Totals</b>	<b>4</b>	<b>103,921</b>	<b>103,925</b>	<b>152,564</b>

### 3 Resources Expended

3	Resource Expended	Direct Charitable Expenditure	Cost of Generating Funds	Governance	TOTAL 2022	Restricted Funds	Unrestricted Funds	TOTAL
		£	£	£	£	£	£	£
	Direct costs	115,333	0	0	115,333	115,333	0	112,390
	Support costs, management and administration	28,336	0	0	28,336	28,336	94	23,651
	Governance costs	0	0	819	819	819	0	780
		143,669	0	0	144,395	144,395	94	136,431

#### 4 Transactions with trustees and key personnel

The Trustees drew no fees or expenses. There were no related party transactions between trustees and key management personnel.

## 5 Staff Costs

5	Staff Costs	£	£
	Salaries	111,798	108,683
	Employers' NI	2,979	3,027
	Employers' Pension Contributions	357	680
		115,393	112,390

We have 8 employees (2021: 8) and no employee earned more than £60,000.

## 6 Net movement in funds after transfers

Net movement in funds is stated after charging/(crediting):

Net movement in funds is stated after charging/(crediting):	2022	2021
	£	£
Independent examination fees	819	780

## 7 Tangible Fixed Assets

	7	Tangible fixed assets
	COST	Office equipment and furniture £
Brought forward	22,027	
Additions	2,071	
Carried forward	24,097	
DEPRECIATION		
Brought forward	21,158	
Charge for the year	290	
Carried forward	21,447	
Net book value at 31 March 2022	2,650	
Net book value at 31 March 2021	869	

(company limited by guarantee)  
Notes to the Financial Statements  
for the year ended 31 March 2022

- 8 Creditors: amounts falling due within one year
- Independent Examiner's Fees  
Rent  
Payroll Costs  
PATE Charity  
Goodwill/London  
New Pensions  
Self-Employed Advisor

	2022	2021
	£	£
	819	780
	0	0
	61	27
	1,697	1,631
	0	5,014
	0	0
	0	0
	<u>2,577</u>	<u>7,451</u>

9 Analysis of Movement on Unrestricted Funds

Unrestricted funds are those funds which the Trustees are free to use in accordance with the charitable objectives.

	Balance 31.3.2021	Incoming resources	Outgoing resources	Investment in fixed assets	Transfer between Funds	Balance 31.3.2022
	£	£	£	£	£	£
General fund	34,927	4	0	94	0	34,838

10 Analysis of Movement on Restricted Funds

Restricted funds are those that have been raised for specific projects falling within the charitable objectives. We offer advocacy, advice and information to minority ethnic and migrant communities, who have little or no understanding of English, in order to ensure they have access to all entitled services.

	Balance 31.3.2021	Incoming resources	Outgoing resources	Investment in fixed assets	Transfer between Funds	Balance 31.3.2022
National Lottery	126,737	0	40,278	-	-	86,459
National Lottery Investment in fixed assets	0	0	0	-	-	0
London Borough of Lewisham	0	40,344	40,944	-	-	0
London Borough of Lewisham Investment in fixed assets	0	0	0	-	-	0
City Bridge	0	35,000	35,000	-	-	0
City Bridge Investment in fixed assets	0	0	0	-	-	0
CCCORS	0	5,895	5,895	-	-	0
CCCORS Investment in fixed assets	0	0	0	-	-	0
CCCORS Foundation	0	2,800	2,800	-	-	0
Clickworkers Foundation Investment in fixed assets	0	0	0	-	-	0
London Community Fund	0	19,280	19,280	-	-	0
London Community Fund Investment in fixed assets	0	0	0	-	-	0
Other Investment in Fixed Assets	(3,841)	0	0	196	-	(4,037)
	<u>112,896</u>	<u>103,921</u>	<u>144,199</u>	<u>196</u>	<u>0</u>	<u>82,412</u>

11 Operating Leases

The charity has an operating lease, in respect of a photocopier, at an annual rental of £1,544, which expires within two to five years