

**SOUTHAMPTON ADVICE &
REPRESENTATION CENTRE**
(REGISTERED NUMBER : 05582643)

**REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The directors, who are also the trustees, present their report and the accounts for the year ended 31 March 2025.

Legal status

The company incorporated on 4 October 2005 and commenced its charitable activities on 1 April 2006. The registration number of the company is 5582643. The company is also a registered charity (number 1112999). The charity is constituted by its memorandum and articles of association.

The liability of the members is limited by their guarantee. In the event of the company being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as may be required, up to a maximum of £1.

Registered office

11 Porchester Road
Woolston
Southampton
SO19 2JB

Accountants

Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

Bank

CAF Bank Ltd
Kings Hill
West Malling
Kent
ME19 4JQ

Principal activity

The principal activity of the charity is the provision of advice and representation in the fields of employment law and welfare benefits to residents of Southampton.

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Objectives and activities

Within the field of employment rights and welfare benefits, the charity aims to provide its clients with high quality, accurate advice and (where appropriate) representation at tribunals etc. This service is available to all who live within the area of Southampton and those from other areas such as trade unions and housing associations with which the charity has funding agreements.

The strategies for achieving these aims and objectives may be summarised as follows:

- a) Staff - all staff are encouraged to provide an exceptional level of commitment to the client group. The charity has a well developed training programme that ensures the quality of advice is sound, consistent and accurate;
- b) The Advice Service Alliance - adherence to the Quality Mark ensures that management and staff are committed to excellence based on a strong qualitative base;
- c) Centre of Excellence - the charity strives to be recognised as providing high quality advice and representation in its area of expertise;
- d) Specialists - the charity focuses only on its areas of expertise in welfare benefits and employment law;
- e) Outreach - in order to ensure that its services are available to all members of the community, the charity operated a number of outreach centres;
- f) Equality of opportunity - the charity's staff complement is intended to be broadly representative of the community which it serves.

Directors and trustees

The directors who served during the year were:

J Brear	Chair
R Stokes	Vice chair
DC Murray	Treasurer (resigned 12 November 2025)
DG Wrighton	Secretary
CL McEwing	
DI Goodall	Treasurer
J Atkinson	
M Safi	
E Keogh	(appointed 12 November 2025)

The Charity is managed by the board of Directors (trustees) who delegate day-to-day responsibility to the Centre Manager and the management team who have operational responsibility for service delivery. A new Centre Manager, James McCullough, was appointed in October 2025 on the retirement of Gary Edwards.

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Appointment of trustees

Trustees are elected to post having been selected from suitable candidates to ensure that the board contains an appropriate balance of expertise. Trustees undergo an initial induction course.

The trustees normally meet bi-monthly but more frequently if needed to attend to the legal and administrative affairs of the company and to review and set the policy and long term strategies of the charity. There is one sub committee: Personnel and Development, which is charged with developing and monitoring delivery of the strategic plan and policy and personnel matters. We have completely advised and updated our safeguarding procedures, and this is a standing item at every board meeting.

Risk assessment

The trustees continue to assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and believe effective insurance, checks, controls, and procedures are in place to minimise those risks. Specific plans including our three years business plan 2024-27 and contingency planning for a range of outcomes from the review of contractual arrangements are in place. A Risk Register is compiled and reviewed at each Board meeting to ensure all necessary actions to minimise risk are in place. As required by the AQS Quality mark procedures there is a full set of office manuals including financial procedures. In March 2024 we had our AQS external audit which was again very positive. The auditor highlighted many areas where we exceeded national standards and identified our approach to Risk Reporting as an area of good practice. The next audit will take place within the first quarter of 2026.

Safeguarding is a standing item at every board meeting and a Board member has lead responsibility for safeguarding issues.

Review of Activities

We operate a five-day working week; we delivered over 5,000 client episodes and assisted at an average of 140 tribunal proceedings. A high proportion of our caseload is Personal Independence Appeals and Mandatory Reconsiderations. Sadly, due to the sheer volume within the Tribunal Service, appeals are now taking around 18-months to be heard. We have at any one time around 130 live Tribunal cases made up of both Employment and Benefit law. We are innovative in our delivery methods to meet the demands of our service. In the financial year no justified complaints were received, only compliments and donations.

Our website provides information on our workload and achievements for clients together with some positive endorsements from key stakeholders.

We generated over 5.7 times the financial benefit for our service users for every pound invested in our service, money that is spent in the local economy. In 2018, the City Council awarded an Advice, Information and Guidance Contract to a consortium led by Southampton CAS for an initial five years. This was extended in April 2023 to run until the end of January 2025 and has been further extended till 31st March 2026. We have sub-contracted with that organisation to provide the whole of the specialist advice and representation on employment and welfare matters funded under that contract. We are always looking for additional funding streams.

Our principal funding comes from two contractual sources. We hold the sub-contract administered by Southampton CAS to undertake the volume of specialist work (employment and welfare) provided for and funded in the Advice Information and Guidance contract let by Southampton City Council (SCC). The other Contract is held directly with SCC for Disability Welfare Advice which was due to expire at the end of January 2025 and has been extended till 31st March 2026. The latter contract complements the AIG contract but provides targeted support for clients with disabilities who are not covered within that contract. The City Council agreed. Both these contracts received an inflationary uplift of 4.5% on the contract values during 2025.

SCC intends to introduce a new Southampton Early Advice and Support (SEAS) contract due to come into effect on 1st April 2026 which will replace several existing advice contracts including those held by SARC. We are working with a range of advice partners to submit a bid for the new contract.

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Financial review

A summary of the charity's financial performance is shown on page 7 of the accounts. The charity made a surplus of £9,115 (2024: £37,760). The total reserves of the charity at the year end were £212,358 (2024: £203,243).

New contractual arrangements and contract specifications are awaited and SARC will naturally seek to participate fully in the exercise with our partners making the case for our strategic contribution to the City's priorities and the need for this to be supported by fair and adequate levels of funding.

SARC is clear that support from the City Council is vital for us to develop our longer-term business plans and attract further external financial support but most fundamentally to ensure that SARC remains viable in the short to medium term.

For over a decade or more we have made sustained efforts to identify and secure fresh income sources to complement our Council funding and have significantly reduced the proportion of our income which is Council dependent. As always, with grant funding from external sources, funding is usually time limited and the "market" for such funding is characterised by an ever-larger number of organisations seeking to access the finite funding available.

We currently receive funding from the Alex Ferry Foundation and the National Lottery Community Fund and are actively pursuing a number of further funding applications. Donations from clients again exceeded our budget.

Reserves policy

The trustees' objective is to maintain sufficient reserves to fund;

- (i) Operating costs to enable the organisation to continue trading during any unusual disruption to income. This is estimated to represent at least 5% of annual income;
- (ii) Costs of closure including redundancy costs, staff notice pay, potential legal costs should TUPE apply, holiday pay and other final payments to creditors;
- (iii) Anticipated building repairs and maintenance to ensure compliance with contractual obligations in terms of the lease and for an ongoing programme of equipment replacement.

On the above basis it is currently estimated that between £105,000 and £110,000 is required to be held in reserve.

Due to the prudent cost reductions undertaken by SARC to preserve the viability of the centre, together with the success of the team in securing other sources of grant funding and an improvement in donations, SARC is holding higher reserves than anticipated. However due to the extremely uncertain financial environment SARC is currently operating in, the board believe it is appropriate to hold higher reserves until the situation with funding becomes clearer.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Directors' responsibilities

The charity trustees (who are also the directors 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 Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing those accounts the directors are required to:

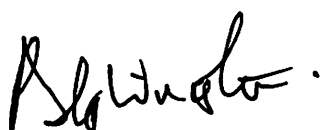
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board on
and signed on their behalf by

10/12/2025



D G Wrighton
Secretary

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

I report to the trustees on my examination of the accounts of Southampton Advice & Representation Centre for the year ended 31 March 2025, which are set out on pages 7 to 16.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charitable 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").

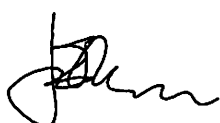
Having satisfied myself that the accounts of the charitable company are not required to be audited under the Charities Act 2011 and are eligible for an independent examination, I report in respect of my examination of the trustee's accounts carried out under section 145 of the 2011 Act. In carrying out 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- (1) accounting records were not kept in respect of the charitable 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.



J E Harris FCCA
Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

12 NOVEMBER 2025

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
INCOME					
Donations and legacies		7,541	-	7,541	8,612
Charitable activities	3	183,026	26,673	209,699	244,579
Investment income		4,778	-	4,778	3,924
TOTAL INCOME		195,345	26,673	222,018	257,115
EXPENDITURE					
Charitable activities	5	185,462	27,441	212,903	219,355
TOTAL EXPENDITURE		185,462	27,441	212,903	219,355
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		9,883	(768)	9,115	37,760
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		9,883	(768)	9,115	37,760
FUND BALANCES BROUGHT FORWARD		201,707	1,536	203,243	165,483
FUND BALANCES CARRIED FORWARD		211,590	768	212,358	203,243

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

REGISTERED NUMBER : 05582643

BALANCE SHEET AT 31 MARCH 2025

	Notes	£	2025 £	2024 £
FIXED ASSETS				
Tangible assets	6		526	333
CURRENT ASSETS				
Debtors	7	12,601	23,085	
Cash at bank and in hand		216,217	190,636	
		<u>228,818</u>	<u>213,721</u>	
CREDITORS: amounts falling due within one year	8	<u>(16,986)</u>	<u>(10,811)</u>	
NET CURRENT ASSETS			211,832	202,910
NET ASSETS			<u>212,358</u>	<u>203,243</u>
FUNDS				
Restricted funds	9		768	1,536
General funds			211,590	201,707
TOTAL FUNDS			<u>212,358</u>	<u>203,243</u>

For the financial year ended 31 March 2025, the company was entitled to exemption from audit under section 477 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 preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

Approved by the Trustees on
and signed on their behalf by

10/12/2025



D Goodall
Treasurer

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019, the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 and the Companies Act 2006.

Southampton Advice and Representation Centre meets the definition of the 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.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

1 ACCOUNTING POLICIES (continued)

(e) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Leasehold improvements	33% straight line
Office equipment	33% straight line
Furniture and fittings	33% straight line

(f) Pension costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

(g) Basic financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured and transaction price. Financial assets and liabilities classified as due within one year are not amortised.

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 4 October 2005 in England and Wales and was registered on 15 February 2006 with the Charity Commission in England and Wales.

The registered office of the charitable company is 11 Porchester Road, Woolston, Southampton, SO19 2JB.

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Funding contracts and grants:				
Southampton City Council	106,498	-	106,498	105,499
Southampton Citizens Advice	71,728	-	71,728	71,728
SVS	3,600	-	3,600	14,864
Henry Smith Charity	-	-	-	35,667
Alex Ferry Foundation	-	6,673	6,673	9,902
The Access to Justice Foundation	-	-	-	5,469
Community Fund	-	20,000	20,000	-
Other small grants	1,200	-	1,200	950
Other income:				
Training income	-	-	-	500
	<u>183,026</u>	<u>26,673</u>	<u>209,699</u>	<u>244,579</u>

The restricted fund grants analysed above form part of the relevant funds as detailed in note 9.

4 STAFF COSTS

	2025 £	2024 £
Wages and salaries	154,504	156,240
Social security costs	8,509	9,542
Pension	<u>7,727</u>	<u>7,727</u>
	<u>170,740</u>	<u>173,509</u>

The average number of staff employed during the year was 7 (2024: 6). No employee received emoluments of £60,000 or more during this year or the prior year.

Key management personnel were paid a total of £49,877 (2024: £49,082).

During the year or the prior year no trustees received any emolument, were paid any expenses nor were reimbursed for expenditure incurred on behalf of the charity.

Total pension contributions of £7,727 (2024: £7,727) were paid by the charity and are included in the SOFA. The outstanding contributions payable at the end of this year was £506 (2024: £nil).

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

5 EXPENDITURE	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Costs directly allocated to activities				
Direct staff costs (see note 4)	170,740	-	170,740	173,509
Staff and volunteer expenses	896	-	896	839
Staff welfare	93	-	93	776
Training and recruitment	136	-	136	352
	<u>171,865</u>	<u>-</u>	<u>171,865</u>	<u>175,476</u>
Support costs allocated to activities				
Rent and rates	4,970	9,676	14,646	12,696
Utilities	1,290	4,483	5,773	6,420
Cleaning	50	-	50	406
Computer costs	1,327	4,729	6,056	10,689
Publications and subscriptions	1,069	-	1,069	1,432
Telephone	1,014	3,207	4,221	4,212
Postage, printing and stationery	672	1,738	2,410	2,344
Insurance	1,036	1,219	2,255	2,308
Maintenance	1,400	-	1,400	595
Bank charges	61	-	61	61
Depreciation	347	-	347	167
	<u>13,236</u>	<u>25,052</u>	<u>38,288</u>	<u>41,330</u>
Governance costs				
Accountancy and examination fees	361	1,621	1,982	1,793
Quality mark monitoring fees	-	768	768	756
	<u>361</u>	<u>2,389</u>	<u>2,750</u>	<u>2,549</u>
	<u>185,462</u>	<u>27,441</u>	<u>212,903</u>	<u>219,355</u>

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £1,560 (2024: £1,440) and £422 for other work (2024: £353).

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

6 TANGIBLE ASSETS

	Leasehold improvements	Office furniture & equipment	Total
	£	£	£
COST			
At beginning of year	40,489	18,061	58,550
Additions	-	540	540
Disposals	-	(3,588)	(3,588)
At end of year	40,489	15,013	55,502
DEPRECIATION			
At beginning of year	40,489	17,728	58,217
Charge for year	-	347	347
Eliminated on disposals	-	(3,588)	(3,588)
At end of year	40,489	14,487	54,976
NET BOOK VALUE			
At end of year	-	526	526
At beginning of year	-	333	333

7 DEBTORS

	2025	2024
	£	£
Prepayments	2,723	3,453
Accrued income	8,833	18,666
Other debtors	1,045	966
	12,601	23,085

8 CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	15,393	10,811
Other creditors	1,593	-
	16,986	10,811

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

9 RESTRICTED FUNDS

<i>Year ended 31 March 2025</i>	Funds b/fwd £	Income £	Expenditure £	Transfers £	Funds c/fwd £
Henry Smith grant	1,536	-	(768)		768
Alex Ferry Foundation	-	6,673	(6,673)	-	-
Community Fund	-	20,000	(20,000)	-	-
	1,536	26,673	(27,441)	-	768
<i>Year ended 31 March 2024</i>					
SVS - SO18 Big Local	-	14,864	(14,864)	-	-
Henry Smith grant	-	35,667	(32,931)	(1,200)	1,536
Alex Ferry Foundation	-	9,902	(9,902)	-	-
The Access to Justice Foundation	-	5,469	(4,969)	(500)	-
	-	65,902	(62,666)	(1,700)	1,536

Henry Smith Grant

This funds the outreach worker post shared across the Advice Southampton Partnership. The £768 fund balance represents funding used to pay for the Quality Mark monitoring fees for the next year. The prior year transfer represents costs accrued in previous years as unrestricted expenditure which in reality was spent from this grant.

Alex Ferry Foundation and Community Fund

This funding enables SARC to continue to run a service with the same staff establishment, this funding is vital to the running of the centre, as this covers part of our overheads. SARC has suffered cutbacks in funding over many years, and it is vital to continue to find fresh funding every year to enable SARC to continue the same level of service, and fill the shortfall in funding year on year.

SVS - SO18 Big Local

SO18 Big Local commissioned grant award to fully fund an outreach service, providing two advice sessions per month in Townhill Park for the local community.

The Access to Justice Foundation

This grant supports free legal advice to enable the poorest in our society to fight injustice and deprivation. The £500 transfer represents fixed assets purchased from the fund during the year.

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2025 £
<i>Year ended 31 March 2025</i>			
Tangible fixed assets	526	-	526
Debtors	11,833	768	12,601
Bank and cash	206,217	10,000	216,217
Creditors	(6,986)	(10,000)	(16,986)
	<u>211,590</u>	<u>768</u>	<u>212,358</u>

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
<i>Year ended 31 March 2024</i>			
Tangible fixed assets	333	-	333
Debtors	21,549	1,536	23,085
Bank and cash	183,963	6,673	190,636
Creditors	(4,138)	(6,673)	(10,811)
	<u>201,707</u>	<u>1,536</u>	<u>203,243</u>

11 DEFERRED INCOME

An element of grant income received by the charity during the year has been deferred as it relates to later accounting periods. The movement in the year is detailed below:

	£
Income deferred in year	10,000
Amounts released from previous years	<u>(6,673)</u>
Net movement in the Statement of Financial Activities	<u>3,327</u>

12 RELATED PARTY TRANSACTIONS

There were no related party transactions during this year or the prior year.

13 OPERATING LEASES

At 31 March 2025, the charity had annual commitments under non-cancellable operating leases for rent of the office building. This lease is due to expire on 31 March 2029 and the annual commitment is £14,250. The total amount payable until the end of the lease is £57,000 (2024: £71,250).

SOUTHAMPTON ADVICE & REPRESENTATION CENTRE

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)**14 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure account)**

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
INCOME			
Donations and legacies	8,612	-	8,612
Charitable activities	178,677	65,902	244,579
Investment income	3,924	-	3,924
TOTAL INCOME	191,213	65,902	257,115
EXPENDITURE			
Charitable activities	156,689	62,666	219,355
TOTAL EXPENDITURE	156,689	62,666	219,355
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	34,524	3,236	37,760
Transfers between funds	1,700	(1,700)	-
NET MOVEMENT IN FUNDS	36,224	1,536	37,760
FUND BALANCES BROUGHT FORWARD	165,483	-	165,483
FUND BALANCES CARRIED FORWARD	201,707	1,536	203,243