

HARROW LAW CENTRE

England & Wales · Charity number 1134778

Details

Status	Registered
Legal form	Charitable company
Company number	07126773
Registered	2010-03-10
Register	View on the Charity Commission register

Contact

Address	The Lodge 64 Pinner Road Harrow Middlesex HA1 4HZ
Phone	02088634355
Email	info@harrowlawcentre.org.uk
Website	www.harrowlawcentre.org.uk

Activities

Objects: A THE RELIEF OF FINANCIAL HARDSHIP BY THE PROVISION OF FREE, INDEPENDENT LEGAL ADVICE AND ASSISTANCE TO PERSONS WHO, THROUGH LACK OF MEANS, WOULD OTHERWISE BE UNABLE TO OBTAIN SUCH ADVICE TO ADVANCE EDUCATION IN THE LAW OF ENGLAND AND WALES FROM TIME TO TIME IN FORCE FOR THE PUBLIC BENEFIT; AND TO ADVANCE SUCH OTHER CHARITABLE PURPOSES AS THE DIRECTORS AT THEIR ABSOLUTE DISCRETION MAY FROM TIME TO TIME DETERMINE

Activities: a) the relief of financial hardship by the provision of free, independent legal advice and assistance to person who, through lack of means, would otherwise be unable to obtain such advice;b) public legal education

Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Brent
- Harrow
- Hillingdon
- Hounslow

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,020,607	£1,027,154	£307,932	20
2024-03-31	£1,073,625	£1,011,234	£314,479	16
2023-03-31	£663,387	£726,886	£234,271	16
2022-03-31	£663,387	£726,886	£234,271	15
2021-03-31	£737,820	£650,406	£297,771	16

Trustees

Name	Role	Appointed
Cyril Dennemont	Chair	2013-12-19
ANNE WHITEHEAD		
Adam Thomas Convisser		2015-04-01
Rishi Joshi		2018-03-07
Sarah Wood		2022-04-01

HARROW LAW CENTRE

England & Wales - Charity number 1134778

Accounts

REGISTERED COMPANY NUMBER: 07126773 (England and Wales)
REGISTERED CHARITY NUMBER: 1134778

HARROW LAW CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

HARROW LAW CENTRE

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for the year ended 31 March 2025**

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HARROW LAW CENTRE
REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2025

TRUSTEES	A T Convisser C G N Dennemont Mrs A Whitehead Ms S Wood R Joshi
REGISTERED OFFICE	The Lodge 64 Pinner Road Harrow Middlesex HA1 4HZ
REGISTERED COMPANY NUMBER	07126773 (England and Wales)
REGISTERED CHARITY NUMBER	1134778
AUDITORS	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA
KEY MANAGEMENT & PERSONNEL	P Fitzpatrick - Center Director

HARROW LAW CENTRE
REPORT OF THE TRUSTEES
for the year ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Purpose and objectives

The main objects of the Law Centre are the relief of financial hardship by provision of free, independent legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice; to advance education in the laws of England and Wales from time to time in force for the public benefit; and to advance such other charitable purposes as the trustees at their absolute discretion may from time to time determine.

ACHIEVEMENTS AND PERFORMANCE

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit"; running a charity. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

FINANCIAL REVIEW

Total income for the year amounted to £1,020,607 with total expenditure amounting to £1,027,154 leaving a net deficit for the year of £6,547.

Accumulated reserves at the balance sheet date amounted to £307,932 represent income reserves.

Reserves policy

The Trustees have set up a policy to maintain reserves at a minimum level required if the charity was to cease operations. At present the trustees assess the charity as a going concern and therefore do not envisage that reserves to cease operations would need to be called upon in the near future.

Availability and adequacy of assets of each of the funds

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

FUTURE PLANS

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The main aim for the Law Centre is to continue to meet the demand for legal advice locally. We expect the demand to continue to increase. We therefore aim to increase provision for representation at Tribunals in Welfare Benefit cases.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Harrow Law Centre is a company limited by guarantee and is a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The trustees and directors who served throughout the year are shown on page 1. Appointment of directors/trustees is governed by the Memorandum & Articles of Association.

New Trustees undergo training on their legal obligations as under Charity Law, the decision making process, the business plan and recent performance of the charity.

Organisational structure

The trustees are appointed having regard to specific skills that are required for the governance of the charity. In view of the size of the centre, the trustees consider that they have a wide range of experience that is suitable for the governance of a charity.

HARROW LAW CENTRE
REPORT OF THE TRUSTEES
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

Harrow Law Centre is a member of the Law Centre Network (LCN) which is an umbrella organisation to all Law Centres in the UK.

Related parties

None of the trustees receive remuneration or other benefit in their capacity as trustees of the charity. Any connection between a trustee of the charity and organisations providing services to the charity must be disclosed to the full board of trustees in the same way as any contractual relationship with a related party. In the current year no such related party transactions were reported.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harrow Law Centre for the purposes of company law) are responsible for preparing the Report of the trustees 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. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

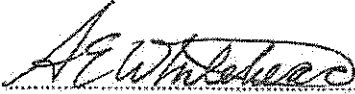
AUDITORS

The auditors, Berringers LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 22/12/25... and signed on its behalf by:

HARROW LAW CENTRE

REPORT OF THE TRUSTEES
for the year ended 31 March 2025



Mrs A Whitehead - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARROW LAW CENTRE

Opinion

We have audited the financial statements of Harrow Law Centre (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARROW LAW CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic report or in preparing the Report of the trustees.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

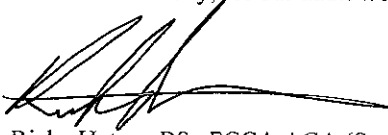
- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
HARROW LAW CENTRE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ricky Hutson BSc FCCA ACA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date. 22/12/25

HARROW LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	830	-	830	2,513
Charitable activities					
Legal advice services	4	436,110	579,866	1,015,976	1,068,708
Investment income	3	<u>3,801</u>	<u>-</u>	<u>3,801</u>	<u>2,404</u>
Total		<u>440,741</u>	<u>579,866</u>	<u>1,020,607</u>	<u>1,073,625</u>
EXPENDITURE ON					
Charitable activities					
Legal advice services	5	440,410	579,866	1,020,276	1,004,084
Support costs		<u>6,878</u>	<u>-</u>	<u>6,878</u>	<u>7,150</u>
Total		<u>447,288</u>	<u>579,866</u>	<u>1,027,154</u>	<u>1,011,234</u>
NET INCOME/(EXPENDITURE)		(6,547)	-	(6,547)	62,391
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>314,479</u>	<u>-</u>	<u>314,479</u>	<u>252,088</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>307,932</u></u>	<u><u>-</u></u>	<u><u>307,932</u></u>	<u><u>314,479</u></u>

The notes form part of these financial statements

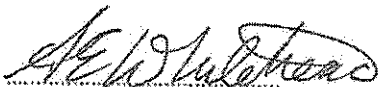
HARROW LAW CENTRE

BALANCE SHEET
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	2,314	-	2,314	3,847
CURRENT ASSETS					
Work in progress	12	196,584	-	196,584	206,182
Debtors	13	56,738	22,500	79,238	68,722
Cash at bank		143,311	91,688	234,999	219,537
		<u>396,633</u>	<u>114,188</u>	<u>510,821</u>	<u>494,441</u>
CREDITORS					
Amounts falling due within one year	14	(91,015)	(114,188)	(205,203)	(183,809)
NET CURRENT ASSETS					
		<u>305,618</u>	<u>-</u>	<u>305,618</u>	<u>310,632</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>307,932</u>	<u>-</u>	<u>307,932</u>	<u>314,479</u>
NET ASSETS					
		<u>307,932</u>	<u>-</u>	<u>307,932</u>	<u>314,479</u>
FUNDS					
Unrestricted funds	15			<u>307,932</u>	<u>314,479</u>
TOTAL FUNDS					
				<u>307,932</u>	<u>314,479</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22/2/25 and were signed on its behalf by:



A Whitehead - Trustee

The notes form part of these financial statements

HARROW LAW CENTRE
CASH FLOW STATEMENT
for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>11,661</u>	<u>175,345</u>
Net cash provided by operating activities		<u>11,661</u>	<u>175,345</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(3,119)
Interest received		<u>3,801</u>	<u>2,404</u>
Net cash provided by/(used in) investing activities		<u>3,801</u>	<u>(715)</u>
Change in cash and cash equivalents in the reporting period		15,462	174,630
Cash and cash equivalents at the beginning of the reporting period		<u>219,537</u>	<u>44,907</u>
Cash and cash equivalents at the end of the reporting period		<u>234,999</u>	<u>219,537</u>

The notes form part of these financial statements

HARROW LAW CENTRE

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 March 2025**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of financial activities)	(6,547)	62,391
Adjustments for:		
Depreciation charges	1,534	1,889
Interest received	(3,801)	(2,404)
Decrease in work in progress	9,598	61,558
Increase in debtors	(10,517)	(32,698)
Increase in creditors	<u>21,394</u>	<u>84,609</u>
Net cash provided by operations	<u>11,661</u>	<u>175,345</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank	<u>219,537</u>	<u>15,462</u>	<u>234,999</u>
	<u>219,537</u>	<u>15,462</u>	<u>234,999</u>
Total	<u>219,537</u>	<u>15,462</u>	<u>234,999</u>

The notes form part of these financial statements

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

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

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on cost

Work in progress

Work in progress is recognised at the point when the outcome of the rendering of services can be estimated reliably. Work in progress comprises of legal services provided by reference to the stage of completion at the end of the reporting period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>830</u>	<u>2,513</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>3,801</u>	<u>2,404</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Opening work in progress	Legal advice services	(206,182)	(267,739)
Legal services income	Legal advice services	413,708	582,244
Closing work in progress	Legal advice services	196,584	206,182
Grants	Legal advice services	<u>611,866</u>	<u>548,021</u>
		<u>1,015,976</u>	<u>1,068,708</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The Three Guinea's Trust	82,500	37,500
Trust for London	16,500	33,000
Bell Foundation	31,144	26,069
Law Centres Federation	35,704	25,752
London Legal Support Trust	89,782	76,068
Legal Education Foundation	69,390	39,390
Oak Foundation	122,250	131,723
John Lyon's Charity	30,000	30,000
The Access to Justice Foundation	69,596	82,519
A B Charitable Trust	22,000	22,000
The Tudor Trust	34,000	32,000
London Community Foundation	<u>9,000</u>	<u>12,000</u>
	<u>611,866</u>	<u>548,021</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Legal advice services	1,020,276	-	1,020,276
Support costs	-	6,878	6,878
	<u>1,020,276</u>	<u>6,878</u>	<u>1,027,154</u>

6. SUPPORT COSTS

		Governance costs £
Support costs		<u>6,878</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Auditors' remuneration	3,950	3,950
Other non-audit services	2,928	3,200
Depreciation - owned assets	<u>1,533</u>	<u>1,890</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	793,981	734,635
Social security costs	79,464	71,920
Other pension costs	<u>19,103</u>	<u>17,313</u>
	<u>892,548</u>	<u>823,868</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

9. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2025	2024
Direct charitable	19	19
Administrative & support	<u>1</u>	<u>1</u>
	<u>20</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,513	-	2,513
Charitable activities			
Legal advice services	552,688	516,020	1,068,708
Investment income	<u>2,404</u>	<u>-</u>	<u>2,404</u>
Total	<u>557,605</u>	<u>516,020</u>	<u>1,073,625</u>
EXPENDITURE ON			
Charitable activities			
Legal advice services	488,064	516,020	1,004,084
Support costs	<u>7,150</u>	<u>-</u>	<u>7,150</u>
Total	<u>495,214</u>	<u>516,020</u>	<u>1,011,234</u>
NET INCOME	62,391	-	62,391
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>252,088</u>	<u>-</u>	<u>252,088</u>
TOTAL FUNDS CARRIED FORWARD	<u>314,479</u>	<u>-</u>	<u>314,479</u>

HARROW LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

11. TANGIBLE FIXED ASSETS

Office
equipment
£

COST

At 1 April 2024 and 31 March 2025

8,108

DEPRECIATION

At 1 April 2024

4,261

Charge for year

1,533

At 31 March 2025

5,794

NET BOOK VALUE

At 31 March 2025

2,314

At 31 March 2024

3,847

12. WORK IN PROGRESS

	2025	2024
	£	£
Work-in-progress	<u>196,584</u>	<u>206,182</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	44,600	33,948
Other debtors	2,338	2,338
Prepayments and accrued income	30,000	30,000
Prepayments	<u>2,300</u>	<u>2,436</u>
	<u>79,238</u>	<u>68,722</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,300	1,939
Social security and other taxes	21,460	19,833
VAT	15,930	6,252
Other creditors	6,359	3,471
Accruals and deferred income	114,188	114,188
Accrued expenses	<u>44,966</u>	<u>38,126</u>
	<u>205,203</u>	<u>183,809</u>

15. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	314,479	(6,547)	307,932
	<u>314,479</u>	<u>(6,547)</u>	<u>307,932</u>
TOTAL FUNDS	<u>314,479</u>	<u>(6,547)</u>	<u>307,932</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	440,741	(447,288)	(6,547)
Restricted funds			
The Three Guinea's Trust	82,500	(82,500)	-
Trust for London	16,500	(16,500)	-
Bell Foundation	31,144	(31,144)	-
Law Centres Federation	35,704	(35,704)	-
London Legal Support Trust	79,782	(79,782)	-
Legal Education Foundation	69,390	(69,390)	-
Oak Foundation	122,250	(122,250)	-
John Lyon's Charity	30,000	(30,000)	-
The Access to Justice Foundation	69,596	(69,596)	-
The Tudor Trust	34,000	(34,000)	-
London Community Foundation	<u>9,000</u>	<u>(9,000)</u>	-
	<u>579,866</u>	<u>(579,866)</u>	-
TOTAL FUNDS	<u>1,020,607</u>	<u>(1,027,154)</u>	<u>(6,547)</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	252,088	62,391	314,479
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>252,088</u>	<u>62,391</u>	<u>314,479</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	557,604	(495,213)	62,391
Restricted funds			
The Three Guinea's Trust	37,500	(37,500)	-
Trust for London	33,000	(33,000)	-
Bell Foundation	26,069	(26,069)	-
Law Centres Federation	25,752	(25,752)	-
London Legal Support Trust	66,068	(66,068)	-
Legal Education Foundation	39,390	(39,390)	-
Oak Foundation	131,723	(131,723)	-
John Lyon's Charity	30,000	(30,000)	-
The Access to Justice Foundation	82,519	(82,519)	-
The Tudor Trust	32,000	(32,000)	-
London Community Foundation	12,000	(12,000)	-
	<u>516,021</u>	<u>(516,021)</u>	<u>-</u>
TOTAL FUNDS	<u>1,073,625</u>	<u>(1,011,234)</u>	<u>62,391</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	252,088	55,844	307,932
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>252,088</u>	<u>55,844</u>	<u>307,932</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	998,345	(942,501)	55,844
Restricted funds			
The Three Guinea's Trust	120,000	(120,000)	-
Trust for London	49,500	(49,500)	-
Bell Foundation	57,213	(57,213)	-
Law Centres Federation	61,456	(61,456)	-
London Legal Support Trust	145,850	(145,850)	-
Legal Education Foundation	108,780	(108,780)	-
Oak Foundation	253,973	(253,973)	-
John Lyon's Charity	60,000	(60,000)	-
The Access to Justice Foundation	152,115	(152,115)	-
The Tudor Trust	66,000	(66,000)	-
London Community Foundation	<u>21,000</u>	<u>(21,000)</u>	<u>-</u>
	<u>1,095,887</u>	<u>(1,095,887)</u>	<u>-</u>
TOTAL FUNDS	<u><u>2,094,232</u></u>	<u><u>(2,038,388)</u></u>	<u><u>55,844</u></u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

HARROW LAW CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	830	2,513
Investment income		
Deposit account interest	3,801	2,404
Charitable activities		
Opening work in progress	(206,182)	(267,739)
Legal services income	413,708	582,244
Closing work in progress	196,584	206,182
Grants	<u>611,866</u>	<u>548,021</u>
	<u>1,015,976</u>	<u>1,068,708</u>
Total incoming resources	1,020,607	1,073,625
EXPENDITURE		
Charitable activities		
Wages	793,981	734,635
Social security	79,464	71,920
Pensions	19,103	17,313
Insurance	2,436	2,110
Telephone	1,351	1,525
Postage and stationery	7,138	5,955
Legal costs & disbursements	63,329	112,261
Rent and room hire	6,993	15,000
Travel & subsistence	97	519
Practicing certificates, accreditation & subscriptions	23,635	14,873
Staff training & welfare	7,506	5,548
Miscellaneous expenses	223	275
Computer expenses	12,420	15,525
Accountancy fees	780	4,438
Bank charges	286	298
Computer equipment	<u>1,534</u>	<u>1,889</u>
	<u>1,020,276</u>	<u>1,004,084</u>
Support costs		
Governance costs		
Auditors' remuneration	3,950	3,950
Carried forward	3,950	3,950

This page does not form part of the statutory financial statements

HARROW LAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	2025	2024
	£	£
Governance costs		
Brought forward	3,950	3,950
Auditors' remuneration for non audit work	<u>2,928</u>	<u>3,200</u>
	<u>6,878</u>	<u>7,150</u>
Total resources expended	<u>1,027,154</u>	<u>1,011,234</u>
Net (expenditure)/income	<u>(6,547)</u>	<u>62,391</u>

This page does not form part of the statutory financial statements

HARROW LAW CENTRE

England & Wales - Charity number 1134778

Accounts

REGISTERED COMPANY NUMBER: 07126773 (England and Wales)
REGISTERED CHARITY NUMBER: 1134778

HARROW LAW CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

HARROW LAW CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2024**

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HARROW LAW CENTRE

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2024**

TRUSTEES	A T Convisser C G N Dennemont Mrs A Whitehead Ms S Wood R Joshi
REGISTERED OFFICE	The Lodge 64 Pinner Road Harrow Middlesex HA1 4HZ
REGISTERED COMPANY NUMBER	07126773 (England and Wales)
REGISTERED CHARITY NUMBER	1134778
AUDITORS	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA
KEY MANAGEMENT & PERSONNEL	P Fitzpatrick - Center Director

HARROW LAW CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Purpose and objectives

The main objects of the Law Centre are the relief of financial hardship by provision of free, independent legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice; to advance education in the laws of England and Wales from time to time in force for the public benefit; and to advance such other charitable purposes as the trustees at their absolute discretion may from time to time determine.

ACHIEVEMENT AND PERFORMANCE

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit"; running a charity. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

FINANCIAL REVIEW

Total income for the year amounted to £1,073,625 with total expenditure amounting to £1,011,234 leaving a net surplus for the year of £62,391.

Accumulated reserves at the balance sheet date amounted to £314,479 represent income reserves.

Reserves policy

The Trustees have set up a policy to maintain reserves at a minimum level required if the charity was to cease operations. At present the trustees assess the charity as a going concern and therefore do not envisage that reserves to cease operations would need to be called upon in the near future.

Availability and adequacy of assets of each of the funds

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

FUTURE PLANS

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The main aim for the Law Centre is to continue to meet the demand for legal advice locally. We expect the demand to continue to increase. We therefore aim to increase provision for representation at Tribunals in Welfare Benefit cases.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Harrow Law Centre is a company limited by guarantee and is a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The trustees and directors who served throughout the year are shown on page 1. Appointment of directors/trustees is governed by the Memorandum & Articles of Association.

New Trustees undergo training on their legal obligations as under Charity Law, the decision making process, the business plan and recent performance of the charity.

Organisational structure

The trustees are appointed having regard to specific skills that are required for the governance of the charity. In view of the size of the centre, the trustees consider that they have a wide range of experience that is suitable for the governance of a charity.

HARROW LAW CENTRE

**BALANCE SHEET
31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	3,847	-	3,847	2,618
CURRENT ASSETS					
Work in progress	13	206,182	-	206,182	267,739
Debtors	14	46,222	22,500	68,722	36,024
Cash at bank		127,849	91,688	219,537	44,907
		<u>380,253</u>	<u>114,188</u>	<u>494,441</u>	<u>348,670</u>
CREDITORS					
Amounts falling due within one year	15	(69,621)	(114,188)	(183,809)	(99,200)
NET CURRENT ASSETS					
		<u>310,632</u>	-	<u>310,632</u>	<u>249,470</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>314,479</u>	-	<u>314,479</u>	<u>252,088</u>
NET ASSETS					
		<u>314,479</u>	-	<u>314,479</u>	<u>252,088</u>
FUNDS					
Unrestricted funds	16			<u>314,479</u>	<u>252,088</u>
TOTAL FUNDS					
				<u>314,479</u>	<u>252,088</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12/11/24 and were signed on its behalf by:



A Whitehead - Trustee

The notes form part of these financial statements

HARROW LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,513	-	2,513	4,756
Charitable activities					
Legal advice services	4	552,688	516,020	1,068,708	821,219
Investment income	3	2,404	-	2,404	372
Total		557,605	516,020	1,073,625	826,347
EXPENDITURE ON					
Charitable activities					
Legal advice services	5	488,064	516,020	1,004,084	798,048
Support costs		7,150	-	7,150	7,150
Grants		-	-	-	3,333
Total		495,214	516,020	1,011,234	808,531
NET INCOME		62,391	-	62,391	17,816
RECONCILIATION OF FUNDS					
Total funds brought forward		252,088	-	252,088	234,272
TOTAL FUNDS CARRIED FORWARD		314,479	-	314,479	252,088

The notes form part of these financial statements

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
HARROW LAW CENTRE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Ricky Hutson BSc FCCA ACA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date:

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARROW LAW CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic report or in preparing the Report of the trustees.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARROW LAW CENTRE

Opinion

We have audited the financial statements of Harrow Law Centre (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

HARROW LAW CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

Harrow Law Centre is a member of the Law Centre Network (LCN) which is an umbrella organisation to all Law Centres in the UK.

Related parties

None of the trustees receive remuneration or other benefit in their capacity as trustees of the charity. Any connection between a trustee of the charity and organisations providing services to the charity must be disclosed to the full board of trustees in the same way as any contractual relationship with a related party. In the current year no such related party transactions were reported.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harrow Law Centre for the purposes of company law) are responsible for preparing the Report of the trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

AUDITORS

The auditors, Berringers LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 12/11/24 and signed on its behalf by:



Mrs A Whitehead - Trustee

HARROW LAW CENTRE
CASH FLOW STATEMENT
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>175,345</u>	<u>(2,614)</u>
Net cash provided by/(used in) operating activities		<u>175,345</u>	<u>(2,614)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,119)	(3,016)
Interest received		<u>2,404</u>	<u>372</u>
Net cash used in investing activities		<u>(715)</u>	<u>(2,644)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>174,630</u>	<u>(5,258)</u>
		<u>44,907</u>	<u>50,165</u>
Cash and cash equivalents at the end of the reporting period		<u>219,537</u>	<u>44,907</u>

The notes form part of these financial statements

HARROW LAW CENTRE

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 March 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024	2023
	£	£
Net income for the reporting period (as per the Statement of financial activities)	62,391	17,816
Adjustments for:		
Depreciation charges	1,889	1,247
Interest received	(2,404)	(372)
Decrease/(increase) in work in progress	61,558	(75,732)
(Increase)/decrease in debtors	(32,698)	65,934
Increase/(decrease) in creditors	84,609	(11,507)
Net cash provided by/(used in) operations	175,345	(2,614)

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank	44,907	174,630	219,537
	<u>44,907</u>	<u>174,630</u>	<u>219,537</u>
Total	44,907	174,630	219,537

The notes form part of these financial statements

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

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

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on cost

Work in progress

Work in progress is recognised at the point when the outcome of the rendering of services can be estimated reliably. Work in progress comprises of legal services provided by reference to the stage of completion at the end of the reporting period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HARROW LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>2,513</u>	<u>4,756</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>2,404</u>	<u>372</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Opening work in progress	Legal advice services	(267,739)	(192,007)
Legal services income	Legal advice services	582,244	325,459
Closing work in progress	Legal advice services	206,182	267,739
Grants	Legal advice services	548,021	420,028
		<u>1,068,708</u>	<u>821,219</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
The Three Guinea's Trust	37,500	79,500
Trust for London	33,000	49,000
Bell Foundation	26,069	32,614
Law Centres Federation	25,752	7,500
Harrow Council	-	25,000
London Legal Support Trust	76,068	33,237
Legal Education Foundation	39,390	5,000
Oak Foundation	131,723	66,595
John Lyon's Charity	30,000	7,500
The Access to Justice Foundation	82,519	55,082
A B Charitable Trust	22,000	20,000
The Tudor Trust	32,000	30,000
London Community Foundation	12,000	9,000
	<u>548,021</u>	<u>420,028</u>

HARROW LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Legal advice services	1,004,084	-	1,004,084
Support costs	-	7,150	7,150
	1,004,084	7,150	1,011,234

6. GRANTS PAYABLE

	2024 £	2023 £
Grants	-	3,333
	-	3,333

7. SUPPORT COSTS

	Governance costs £
Support costs	7,150
	7,150

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	3,950	3,950
Other non-audit services	3,200	3,200
Depreciation - owned assets	1,890	1,247
	1,890	1,247

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

HARROW LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	734,635	610,830
Social security costs	71,920	56,018
Other pension costs	17,313	14,148
	823,868	680,996

The average monthly number of employees during the year was as follows:

	2024	2023
Direct charitable	19	15
Administrative & support	1	1
	20	16

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,756	-	4,756
Charitable activities			
Legal advice services	460,102	361,117	821,219
Investment income	372	-	372
Total	465,230	361,117	826,347
EXPENDITURE ON			
Charitable activities			
Legal advice services	432,304	365,744	798,048
Support costs	7,150	-	7,150
Grants	3,333	-	3,333
Total	442,787	365,744	808,531
NET INCOME/(EXPENDITURE)	22,443	(4,627)	17,816
RECONCILIATION OF FUNDS			
Total funds brought forward	229,645	4,627	234,272
TOTAL FUNDS CARRIED FORWARD	252,088	-	252,088

HARROW LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

12. TANGIBLE FIXED ASSETS		Office equipment £
COST		
At 1 April 2023		4,989
Additions		3,119
		<u>8,108</u>
At 31 March 2024		<u>8,108</u>
DEPRECIATION		
At 1 April 2023		2,371
Charge for year		1,890
		<u>4,261</u>
At 31 March 2024		<u>4,261</u>
NET BOOK VALUE		
At 31 March 2024		<u>3,847</u>
At 31 March 2023		<u>2,618</u>
13. WORK IN PROGRESS		
	2024	2023
	£	£
Work-in-progress	<u>206,182</u>	<u>267,739</u>
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2024	2023
	£	£
Trade debtors	33,948	-
Other debtors	2,338	2,338
Prepayments and accrued income	30,000	30,000
Prepayments	2,436	3,686
	<u>68,722</u>	<u>36,024</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade creditors	1,939	7,999
Social security and other taxes	19,833	16,929
VAT	6,252	9,931
Other creditors	3,471	2,913
Unidentified creditors	-	8,688
Accruals and deferred income	114,188	29,614
Accrued expenses	38,126	23,126
	<u>183,809</u>	<u>99,200</u>

16. MOVEMENT IN FUNDS	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	252,088	62,391	314,479
	<u>252,088</u>	<u>62,391</u>	<u>314,479</u>
TOTAL FUNDS	<u>252,088</u>	<u>62,391</u>	<u>314,479</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	557,604	(495,213)	62,391
Restricted funds			
The Three Guinea's Trust	37,500	(37,500)	-
Trust for London	33,000	(33,000)	-
Bell Foundation	26,069	(26,069)	-
Law Centres Federation	25,752	(25,752)	-
London Legal Support Trust	66,068	(66,068)	-
Legal Education Foundation	39,390	(39,390)	-
Oak Foundation	131,723	(131,723)	-
John Lyon's Charity	30,000	(30,000)	-
The Access to Justice Foundation	82,519	(82,519)	-
The Tudor Trust	32,000	(32,000)	-
London Community Foundation	12,000	(12,000)	-
	<u>516,021</u>	<u>(516,021)</u>	<u>-</u>
TOTAL FUNDS	<u>1,073,625</u>	<u>(1,011,234)</u>	<u>62,391</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	229,645	22,443	252,088
Restricted funds			
The Three Guinea's Trust	4,627	(4,627)	-
TOTAL FUNDS	<u>234,272</u>	<u>17,816</u>	<u>252,088</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	465,230	(442,787)	22,443
Restricted funds			
The Three Guinea's Trust	79,500	(84,127)	(4,627)
Trust for London	49,000	(49,000)	-
Bell Foundation	28,703	(28,703)	-
Law Centres Federation	7,500	(7,500)	-
London Legal Support Trust	23,237	(23,237)	-
Legal Education Foundation	5,000	(5,000)	-
Oak Foundation	66,595	(66,595)	-
John Lyon's Charity	7,500	(7,500)	-
The Access to Justice Foundation	55,082	(55,082)	-
The Tudor Trust	30,000	(30,000)	-
London Community Foundation	9,000	(9,000)	-
	<u>361,117</u>	<u>(365,744)</u>	<u>(4,627)</u>
TOTAL FUNDS	<u>826,347</u>	<u>(808,531)</u>	<u>17,816</u>

HARROW LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	229,645	84,834	314,479
Restricted funds			
The Three Guinea's Trust	4,627	(4,627)	-
TOTAL FUNDS	<u>234,272</u>	<u>80,207</u>	<u>314,479</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,022,834	(938,000)	84,834
Restricted funds			
The Three Guinea's Trust	117,000	(121,627)	(4,627)
Trust for London	82,000	(82,000)	-
Bell Foundation	54,772	(54,772)	-
Law Centres Federation	33,252	(33,252)	-
London Legal Support Trust	89,305	(89,305)	-
Legal Education Foundation	44,390	(44,390)	-
Oak Foundation	198,318	(198,318)	-
John Lyon's Charity	37,500	(37,500)	-
The Access to Justice Foundation	137,601	(137,601)	-
The Tudor Trust	62,000	(62,000)	-
London Community Foundation	21,000	(21,000)	-
	<u>877,138</u>	<u>(881,765)</u>	<u>(4,627)</u>
TOTAL FUNDS	<u>1,899,972</u>	<u>(1,819,765)</u>	<u>80,207</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

HARROW LAW CENTRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,513	4,756
Investment income		
Deposit account interest	2,404	372
Charitable activities		
Opening work in progress	(267,739)	(192,007)
Legal services income	582,244	325,459
Closing work in progress	206,182	267,739
Grants	548,021	420,028
	1,068,708	821,219
Total incoming resources	1,073,625	826,347
EXPENDITURE		
Charitable activities		
Wages	734,635	610,830
Social security	71,920	56,018
Pensions	17,313	14,148
Insurance	2,110	2,188
Telephone	1,525	1,267
Postage and stationery	5,955	4,298
Legal costs & disbursements	112,261	64,380
Rent and room hire	15,000	11,543
Travel & subsistence	519	120
Practicing certificates, accreditation & subscriptions	14,873	17,497
Staff training & welfare	5,548	1,975
Miscellaneous expenses	275	225
Computer expenses	15,525	9,176
Accountancy fees	4,438	2,830
Bank charges	298	306
Computer equipment	1,889	1,247
Grants to institutions	-	3,333
	1,004,084	801,381
Support costs		
Governance costs		
Auditors' remuneration	3,950	3,950
Auditors' remuneration for non audit work	3,200	3,200
	7,150	7,150

This page does not form part of the statutory financial statements

HARROW LAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	2024 £	2023 £
Total resources expended	<u>1,011,234</u>	<u>808,531</u>
Net income	<u>62,391</u>	<u>17,816</u>

This page does not form part of the statutory financial statements

HARROW LAW CENTRE

England & Wales - Charity number 1134778

Accounts

REGISTERED COMPANY NUMBER: 07126773 (England and Wales)
REGISTERED CHARITY NUMBER: 1134778

HARROW LAW CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

HARROW LAW CENTRE

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for the year ended 31 March 2023**

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HARROW LAW CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2023

TRUSTEES	A T Convisser C G N Dennemont Mrs A Whitehead Ms S Wood (appointed 1.4.22) R Joshi
REGISTERED OFFICE	The Lodge 64 Pinner Road Harrow Middlesex HA1 4HZ
REGISTERED COMPANY NUMBER	07126773 (England and Wales)
REGISTERED CHARITY NUMBER	1134778
AUDITORS	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA
KEY MANAGEMENT & PERSONNEL	P Fitzpatrick - Center Director

HARROW LAW CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Purpose and objectives

The main objects of the Law Centre are the relief of financial hardship by provision of free, independent legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice; to advance education in the laws of England and Wales from time to time in force for the public benefit; and to advance such other charitable purposes as the trustees at their absolute discretion may from time to time determine.

ACHIEVEMENT AND PERFORMANCE

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit"; running a charity. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

FINANCIAL REVIEW

Total income for the year amounted to £826,347 with total expenditure amounting to £808,531 leaving a net surplus for the year of £17,816.

Accumulated reserves at the balance sheet date amounted to £252,088 represent income reserves.

Reserves policy

The Trustees have set up a policy to maintain reserves at a minimum level required if the charity was to cease operations. At present the trustees assess the charity as a going concern and therefore do not envisage that reserves to cease operations would need to be called upon in the near future.

Availability and adequacy of assets of each of the funds

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

FUTURE PLANS

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The main aim for the Law Centre is to continue to meet the demand for legal advice locally. We expect the demand to continue to increase. We therefore aim to increase provision for representation at Tribunals in Welfare Benefit cases.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Harrow Law Centre is a company limited by guarantee and is a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The trustees and directors who served throughout the year are shown on page 1. Appointment of directors/trustees is governed by the Memorandum & Articles of Association.

New Trustees undergo training on their legal obligations as under Charity Law, the decision making process, the business plan and recent performance of the charity.

Organisational structure

The trustees are appointed having regard to specific skills that are required for the governance of the charity. In view of the size of the centre, the trustees consider that they have a wide range of experience that is suitable for the governance of a charity.

HARROW LAW CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

Harrow Law Centre is a member of the Law Centre Network (LCN) which is an umbrella organisation to all Law Centres in the UK.

Related parties

None of the trustees receive remuneration or other benefit in their capacity as trustees of the charity. Any connection between a trustee of the charity and organisations providing services to the charity must be disclosed to the full board of trustees in the same way as any contractual relationship with a related party. In the current year no such related party transactions were reported.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harrow Law Centre for the purposes of company law) are responsible for preparing the Report of the trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

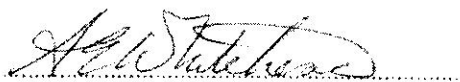
In so far as the trustees are aware:

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

AUDITORS

The auditors, Berringers LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 21/12/23 and signed on its behalf by:



Mrs A Whitehead - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARROW LAW CENTRE

Opinion

We have audited the financial statements of Harrow Law Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARROW LAW CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic report or in preparing the Report of the trustees.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
HARROW LAW CENTRE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ricky Hutson BSc FCCA ACA (Senior Statutory Auditor)

for and on behalf of Berringers LLP

Chartered Accountants

and Statutory Auditors

Lygon House

50 London Road

Bromley

Kent

BR1 3RA

21 December 2023

HARROW LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,756	-	4,756	3,597
Charitable activities					
Legal advice services	4	460,102	361,117	821,219	659,783
Investment income	3	372	-	372	7
Total		<u>465,230</u>	<u>361,117</u>	<u>826,347</u>	<u>663,387</u>
EXPENDITURE ON					
Charitable activities					
Legal advice services	5	432,304	365,744	798,048	703,334
Support costs		7,150	-	7,150	4,250
Grants		3,333	-	3,333	19,302
Total		<u>442,787</u>	<u>365,744</u>	<u>808,531</u>	<u>726,886</u>
NET INCOME/(EXPENDITURE)		22,443	(4,627)	17,816	(63,499)
RECONCILIATION OF FUNDS					
Total funds brought forward		229,645	4,627	234,272	297,771
TOTAL FUNDS CARRIED FORWARD		<u>252,088</u>	<u>-</u>	<u>252,088</u>	<u>234,272</u>

The notes form part of these financial statements

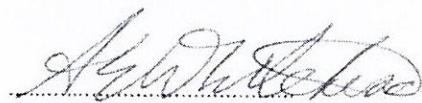
HARROW LAW CENTRE

BALANCE SHEET
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	2,618	-	2,618	849
CURRENT ASSETS					
Stocks	13	267,739	-	267,739	192,007
Debtors	14	13,524	22,500	36,024	101,958
Cash at bank		37,793	7,114	44,907	50,206
		<u>319,056</u>	<u>29,614</u>	<u>348,670</u>	<u>344,171</u>
CREDITORS					
Amounts falling due within one year	15	(69,586)	(29,614)	(99,200)	(110,748)
NET CURRENT ASSETS					
		<u>249,470</u>	<u>-</u>	<u>249,470</u>	<u>233,423</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>252,088</u>	<u>-</u>	<u>252,088</u>	<u>234,272</u>
NET ASSETS					
		<u>252,088</u>	<u>-</u>	<u>252,088</u>	<u>234,272</u>
FUNDS					
Unrestricted funds	17			252,088	229,645
Restricted funds				-	4,627
TOTAL FUNDS					
				<u>252,088</u>	<u>234,272</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21/12/23 and were signed on its behalf by:



A Whitehead - Trustee

HARROW LAW CENTRE

CASH FLOW STATEMENT
for the year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(2,614)</u>	<u>(138,779)</u>
Net cash used in operating activities		<u>(2,614)</u>	<u>(138,779)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(3,016)</u>	<u>-</u>
Interest received		<u>372</u>	<u>7</u>
Net cash (used in)/provided by investing activities		<u>(2,644)</u>	<u>7</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period	2	<u>50,165</u>	<u>188,937</u>
Cash and cash equivalents at the end of the reporting period	2	<u>44,907</u>	<u>50,165</u>

The notes form part of these financial statements

HARROW LAW CENTRE

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 March 2023**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of financial activities)	17,816	(63,499)
Adjustments for:		
Depreciation charges	1,247	493
Interest received	(372)	(7)
(Increase)/decrease in stocks	(75,732)	18,857
Decrease/(increase) in debtors	65,934	(99,662)
(Decrease)/increase in creditors	(11,507)	5,039
Net cash used in operations	<u><u>(2,614)</u></u>	<u><u>(138,779)</u></u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Notice deposits (less than 3 months)	44,907	50,206
Overdrafts included in bank loans and overdrafts falling due within one year	-	(41)
Total cash and cash equivalents	<u><u>44,907</u></u>	<u><u>50,165</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	50,206	(5,299)	44,907
Bank overdraft	(41)	41	-
	<u>50,165</u>	<u>(5,258)</u>	<u>44,907</u>
Total	<u><u>50,165</u></u>	<u><u>(5,258)</u></u>	<u><u>44,907</u></u>

The notes form part of these financial statements

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

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

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on cost

Work in progress

Work in progress is recognised at the point when the outcome of the rendering of services can be estimated reliably. Work in progress comprises of legal services provided by reference to the stage of completion at the end of the reporting period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	4,756	3,597
	<u>4,756</u>	<u>3,597</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	372	7
	<u>372</u>	<u>7</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Opening work in progress	Legal advice services	(192,007)	(210,864)
Legal services income	Legal advice services	325,459	260,239
Closing work in progress	Legal advice services	267,739	192,007
Grants	Legal advice services	420,028	418,401
		<u>821,219</u>	<u>659,783</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
The Three Guinea's Trust	79,500	101,322
Trust for London	49,000	29,500
Greater London Authority	-	2,000
Bell Foundation	32,614	69,968
Law Centres Federation	7,500	10,823
Persula Foundation	-	5,000
Harrow Council	25,000	25,000
London Legal Support Trust	33,237	18,818
Legal Education Foundation	5,000	55,914
Oak Foundation	66,595	99,955
John Lyon's Charity	7,500	-
The Access to Justice Foundation	55,082	-
A B Charitable Trust	20,000	-
The Tudor Trust	30,000	-
London Community Foundation	9,000	-
	<u>420,028</u>	<u>418,300</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Legal advice services	798,048	-	-	798,048
Support costs	-	-	7,150	7,150
Grants	-	3,333	-	3,333
	<u>798,048</u>	<u>3,333</u>	<u>7,150</u>	<u>808,531</u>

6. GRANTS PAYABLE

	2023 £	2022 £
Grants	<u>3,333</u>	<u>19,302</u>

7. SUPPORT COSTS

	Governance costs £
Support costs	<u>7,150</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration	3,950	3,600
Other non-audit services	3,200	650
Depreciation - owned assets	<u>1,247</u>	<u>493</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	610,830	538,360
Social security costs	56,018	49,635
Other pension costs	14,148	12,021
	<u>680,996</u>	<u>600,016</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Direct charitable	15	16
Administrative & support	1	1
	<u>16</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,597	-	3,597
Charitable activities			
Legal advice services	241,483	418,300	659,783
Investment income	7	-	7
Total	<u>245,087</u>	<u>418,300</u>	<u>663,387</u>
EXPENDITURE ON			
Charitable activities			
Legal advice services	289,661	413,673	703,334
Support costs	4,250	-	4,250
Grants	19,302	-	19,302
Total	<u>313,213</u>	<u>413,673</u>	<u>726,886</u>
NET INCOME/(EXPENDITURE)	(68,126)	4,627	(63,499)
RECONCILIATION OF FUNDS			
Total funds brought forward	297,771	-	297,771
TOTAL FUNDS CARRIED FORWARD	<u>229,645</u>	<u>4,627</u>	<u>234,272</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

12. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2022	1,973
Additions	3,016
	<hr/>
At 31 March 2023	4,989
	<hr/>
DEPRECIATION	
At 1 April 2022	1,124
Charge for year	1,247
	<hr/>
At 31 March 2023	2,371
	<hr/>
NET BOOK VALUE	
At 31 March 2023	2,618
	<hr/> <hr/>
At 31 March 2022	849
	<hr/> <hr/>

13. STOCKS

	2023 £	2022 £
Work-in-progress	267,739	192,007
	<hr/> <hr/>	<hr/> <hr/>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	2,338	2,338
Prepayments and accrued income	30,000	99,620
Prepayments	3,686	-
	<hr/>	<hr/>
	36,024	101,958
	<hr/> <hr/>	<hr/> <hr/>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts (see note 16)	-	41
Trade creditors	7,999	-
Social security and other taxes	16,929	16,425
VAT	9,931	4,460
Other creditors	2,913	2,431
Unidentified creditors	8,688	-
Accruals and deferred income	29,614	66,595
Accrued expenses	23,126	20,796
	<hr/>	<hr/>
	99,200	110,748
	<hr/> <hr/>	<hr/> <hr/>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

16. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	41
	<u> </u>	<u> </u>

17. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	229,645	22,443	252,088
Restricted funds			
The Three Guinea's Trust	4,627	(4,627)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>234,272</u>	<u>17,816</u>	<u>252,088</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	465,230	(442,787)	22,443
Restricted funds			
The Three Guinea's Trust	79,500	(84,127)	(4,627)
Trust for London	49,000	(49,000)	-
Bell Foundation	28,703	(28,703)	-
Law Centres Federation	7,500	(7,500)	-
London Legal Support Trust	23,237	(23,237)	-
Legal Education Foundation	5,000	(5,000)	-
Oak Foundation	66,595	(66,595)	-
John Lyon's Charity	7,500	(7,500)	-
The Access to Justice Foundation	55,082	(55,082)	-
The Tudor Trust	30,000	(30,000)	-
London Community Foundation	9,000	(9,000)	-
	<u>361,117</u>	<u>(365,744)</u>	<u>(4,627)</u>
TOTAL FUNDS	<u>826,347</u>	<u>(808,531)</u>	<u>17,816</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	297,771	(68,126)	229,645
Restricted funds			
The Three Guinea's Trust	-	4,627	4,627
TOTAL FUNDS	<u>297,771</u>	<u>(63,499)</u>	<u>234,272</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,087	(313,213)	(68,126)
Restricted funds			
The Three Guinea's Trust	101,322	(96,695)	4,627
Trust for London	29,500	(29,500)	-
Greater London Authority	2,000	(2,000)	-
Bell Foundation	62,468	(62,468)	-
Allen & Overy Foundation	7,500	(7,500)	-
Law Centres Federation	10,823	(10,823)	-
Persula Foundation	5,000	(5,000)	-
Harrow Council	25,000	(25,000)	-
London Legal Support Trust	18,818	(18,818)	-
Legal Education Foundation	55,914	(55,914)	-
Oak Foundation	99,955	(99,955)	-
	<u>418,300</u>	<u>(413,673)</u>	<u>4,627</u>
TOTAL FUNDS	<u>663,387</u>	<u>(726,886)</u>	<u>(63,499)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	297,771	(45,683)	252,088
TOTAL FUNDS	<u>297,771</u>	<u>(45,683)</u>	<u>252,088</u>

HARROW LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	710,317	(756,000)	(45,683)
Restricted funds			
The Three Guinea's Trust	180,822	(180,822)	-
Trust for London	78,500	(78,500)	-
Greater London Authority	2,000	(2,000)	-
Bell Foundation	91,171	(91,171)	-
Allen & Overy Foundation	7,500	(7,500)	-
Law Centres Federation	18,323	(18,323)	-
Persula Foundation	5,000	(5,000)	-
Harrow Council	25,000	(25,000)	-
London Legal Support Trust	42,055	(42,055)	-
Legal Education Foundation	60,914	(60,914)	-
Oak Foundation	166,550	(166,550)	-
John Lyon's Charity	7,500	(7,500)	-
The Access to Justice Foundation	55,082	(55,082)	-
The Tudor Trust	30,000	(30,000)	-
London Community Foundation	9,000	(9,000)	-
	779,417	(779,417)	-
TOTAL FUNDS	1,489,734	(1,535,417)	(45,683)

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

HARROW LAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,756	3,597
Investment income		
Deposit account interest	372	7
Charitable activities		
Opening work in progress	(192,007)	(210,864)
Legal services income	325,459	260,239
Closing work in progress	267,739	192,007
Grants	420,028	418,401
	<hr/>	<hr/>
	821,219	659,783
	<hr/>	<hr/>
Total incoming resources	826,347	663,387
 EXPENDITURE		
Charitable activities		
Wages	610,830	538,360
Social security	56,018	49,635
Pensions	14,148	12,021
Insurance	2,188	-
Telephone	1,267	960
Postage and stationery	4,298	7,795
Legal costs & disbursements	64,380	50,175
Rent and room hire	11,543	15,390
Travel & subsistence	120	121
Practicing certificates, accreditation & subscriptions	17,497	13,380
Staff training & welfare	1,975	4,773
Miscellaneous expenses	225	38
Computer expenses	9,176	8,524
Accountancy fees	2,830	1,279
Bank charges	306	390
Computer equipment	1,247	493
Grants to institutions	3,333	19,302
	<hr/>	<hr/>
	801,381	722,636
 Support costs		
Governance costs		
Auditors' remuneration	3,950	3,600
Auditors' remuneration for non audit work	3,200	650
	<hr/>	<hr/>
	7,150	4,250

This page does not form part of the statutory financial statements

HARROW LAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

	2023 £	2022 £
Total resources expended	<u>808,531</u>	<u>726,886</u>
Net income/(expenditure)	<u>17,816</u>	<u>(63,499)</u>

This page does not form part of the statutory financial statements

HARROW LAW CENTRE

England & Wales - Charity number 1134778

Accounts

Harrow Law Centre

(Private Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

COMPANY REG NO. 07126773

CHARITY NO. 1134778

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Detailed income & expenditure account	18

Page 14 does not form part of the statutory accounts.

Trustees and directors

Adam Convisser**
Anne Whitehead**
Cyril Dennemont**
Dr Ben Lucas** (resigned 16.1.2022)
Rishi Joshi
Sarah Wood** (appointed 1.4.2022)

*** - Management committee members are also, for the purpose of the Companies Act 2006, company directors.*

Company secretary: None

Key management & personnel Center Director - P Fitzpatrick

Administration office: The Lodge
64 Pinner Road
Harrow
Middlesex HA1 4HZ

Registered office: The Lodge
64 Pinner Road
Harrow
Middlesex HA1 4HZ

Charity registration no.: 1134778

Company registration no.: 07126773 (England & Wales)

Independent examiner: Christopher Michael Limited
Chartered Certified Accountants & Statutory Auditors
26 Station Road
New Barnet
Herts
EN5 1QW

Bankers: Unity Trust Bank
9 Brindleyplace
Birmingham B1 2HB

Harrow Law Centre
(Private Company Limited by Guarantee)
Directors' & Trustees' Report for the Year Ended 31 March 2022

The trustees are pleased to present their annual directors' report for the year ended 31 March 2022 which is also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102).

Structure, Governance and Management

Governing Document

Harrow Law Centre is a company limited by guarantee and is a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment & Appointment of Trustees

The trustees and directors who have served throughout the year are shown on page 1. Appointment of directors/trustees is governed by the Memorandum & Articles of Association.

New Trustees undergo training on their legal obligations as under Charity Law, the decision making process, the business plan and recent performance of the charity.

Organisational Structure

The trustees are appointed having regard to specific skills that are required for the governance of the charity. In view of the size of the centre, the trustees consider that they have a wide range of experience that is suitable for the governance of a charity.

The charity as part of a wider part of a wider network

Harrow Law Centre is a member of the Law Centre Network (LCN) which is an umbrella organisation to all Law Centres in the UK.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Related parties

None of the trustees receive remuneration or other benefit in their capacity as trustees of the charity. Any connection between a trustee of the charity and organisations providing services to the charity must be disclosed to the full board of trustees in the same way as any contractual relationship with a related party. In the current year no such related party transactions were reported.

Purpose and objectives

The main objects of the Law Centre are the relief of financial hardship by provision of free, independent legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice; to advance education in the laws of England and Wales from time to time in force for the public benefit; and to advance such other charitable purposes as the directors at their absolute discretion may time to time determine.

Achievements and performance

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on public benefit, including the guidance "public benefit": running a charity. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

Harrow Law Centre
(Private Company Limited by Guarantee)
Directors' & Trustees' Report for the Year Ended 31 March 2022
(Continued)

Financial review

Total income for the year amounted to £663,387 with total expenditure amounting to £726,886 leaving a deficit for the year of £63,499

Accumulated reserves at the balance sheet date amounted to £234,271 represent income reserves.

Reserves policy

The Trustees have set up a policy to maintain reserves at a minimum level required if the Centre was to cease operations. At present the trustees assess the charity as a going concern and therefore do not envisage that reserves to cease operations would need to be called upon in the near future.

Availability and adequacy of assets of each of the funds

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Plans for the future

Summary of plans for the future and the trustees perspective of the future direction of the charity.

The main aim for the Law Centre is to continue to meet the demand for legal advice locally. We expect the demand to continue to increase. We therefore aim to increase provision for representation at Tribunals in Welfare Benefits cases.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also directors of the Company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors and trustees

The trustees who are directors for the purpose of company law who have served during the year and up to the date of this report are set out on page 1.

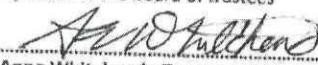
Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the company independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make

themselves aware of any relevant audit information and to establish that the auditor is aware of that information

By order of the board of trustees


.....
Anne Whitehead - Trustee & Director

Date: 29/12/22

Opinion on financial statements

We have audited the financial statements of Harrow Law Centre for the year ended 31 March 2022 on pages 8 to 17. The financial reporting framework that has been applied in their preparation is applicable law, and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the Trustees report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

To identify risks of material misstatements due to fraud ("fraud risks") we assessed events or conditions that indicate an incentive or pressure to commit fraud or provide the opportunity to commit fraud. Our risk assessment procedures included:

*Enquiring with Trustees and management and inspection of policy documentation as to Harrow Law centre's organisations policies and procedures to prevent fraud and detect fraud that apply to this company as well as Enquiring whether the Trustees and management have knowledge of any actual suspected or alleged fraud.

Audit procedures performed by the engagement team included:

*Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud:

*Assessments of identified fraud factors

*Challenging assumptions and judgements made by management in its significant accounting estimates:

*Using analytical review procedures to identify unusual or unexpected relationships:

*Confirmation of related parties with management, and review of transactions throughout the period to identify previously undisclosed transactions with related parties outside the normal course of business:

*Reading minutes of meetings of those charged with governance:

*Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions:

*Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement presentation.

*Identifying and responding to risks of material misstatement due to non compliance with laws and regulations.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit. As required by auditing standards, taking into account possible pressures to meet profit targets, we perform procedures to address risks of management override of controls and the risk of fraudulent revenue recognition, including: the risk that revenue is recorded in the wrong period and the risk that management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with Trustees and management (as required by auditing standards) and discussed with Trustees and management the policies and procedures regarding compliance with laws and regulations.

Firstly, the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, (including related companies legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on related financial statement items.

Secondly, the company is subject to many other laws and regulations where the consequences of non compliance have a material effect or the amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such effect: health and safety, anti-bribery, general data protection, employment law, and certain aspects of company legislation, recognising the nature of the company's activities. Auditing standards limit the required audit procedures to identify non compliance with these laws and regulations to enquire of the Trustees inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Context of ability of the audit to detect fraud or breached of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non compliance or fraud and cannot be expected to detect non-compliance with all laws and regulation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

· Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for audit of the financial statements is located on the Financial reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This descriptions forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed

M Michael

Michalis Michael, Senior Statutory Auditor

for and on behalf of Christopher Michael Ltd, Chartered Certified Accountants & Statutory Auditors
26 Station Road, New Barnet, Herts EN5 1QW

Date: *29th December 2022*

Harrow Law Centre
(Private Company Limited by Guarantee)
Statement of financial activities
for the year ended 31 March 2022

	<u>Notes</u>	<u>Restricted Funds</u> £	<u>Unrestricted/ Designated Funds</u> £	<u>Total 2021/2022</u> £	<u>Total 2020/2021</u> £
Income:					
Donations and legacies	3	418,300		418,300	455,863
<i>Income from Charitable activities:</i>					
Charitable activities	4	-	245,080	245,080	281,924
<i>Income from other charitable activities</i>					
Fundraising & other income	5	-	7	7	33
Investment income	6				
Total income		<u>418,300</u>	<u>245,087</u>	<u>663,387</u>	<u>737,820</u>
Expenditure					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	7	413,673	308,963	722,636	646,156
Management and administration	8	-	4,250	4,250	4,250
Total expenditure		<u>413,673</u>	<u>313,213</u>	<u>726,886</u>	<u>650,406</u>
Net income/(expenditure) and net movements in funds before gains and losses on investments	9	4,627	(68,126)	(63,499)	87,414
Net gains/(losses) on investments		-	-	-	-
Total funds brought forward		-	297,771	297,771	210,357
Total funds carried forward		<u>4,627</u>	<u>229,645</u>	<u>234,272</u>	<u>297,771</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Harrow Law Centre
 (Private Company Limited by Guarantee)
 BALANCE SHEET
 AS AT 31 MARCH 2022

	<u>Notes</u>	<u>2021/22</u>		<u>2020/21</u>	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	16		849		1,342
			-		-
Total fixed assets			<u>849</u>		<u>1,342</u>
Current Assets					
Stocks & Work in process	17	192,007		210,864	
Debtors	18	101,958		2,296	
Cash at bank and in hand		<u>50,165</u>		<u>188,937</u>	
Total current assets		344,130		402,097	
Creditors: amounts falling due within one year	19	<u>(110,708)</u>		<u>(105,668)</u>	
Net current assets			<u>233,422</u>		<u>296,429</u>
NET ASSETS			<u><u>234,271</u></u>		<u><u>297,771</u></u>
The funds of the Charity:					
Unrestricted/Designated Income funds:	21		234,271		297,771
TOTAL CHARITY FUNDS			<u><u>234,271</u></u>		<u><u>297,771</u></u>
			0		

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 9 to 15 form part of these accounts

Approved by the trustees on DATE:

29/12/22



Anne Whitehead
 Trustee & Company Director

Harrow Law Centre
Statement of cash flows
As at year ended at 31.03.22

	2021/22	2020/21
	Total Funds £	Prior year Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(157,628)	178,499
Cash flows from investing activities		
Dividends, interest and rents from investments	-	-
Purchase of tangible fixed assets	-	(1,423)
Net gains/(losses) on investments	-	-
Net cash provided by / (used in) Investing activities	<u>(157,628)</u>	<u>177,076</u>
Change in cash and cash equivalents in the reporting period	(138,772)	91,823
Cash and cash equivalents at the beginning of the reporting period	188,937	97,114
Cash and cash equivalents at the end of the reporting period	<u>50,165</u>	<u>188,937</u>
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds for the reporting period (as per the SOFA)	(63,499)	87,414
Adjustments for :		
Depreciation charges	493	493
Dividends, interest and rents from investments	-	-
(increase)/decrease in debtors	(99,662)	(1)
increase(decrease) in creditors	5,040	90,593
Net cash provided by (used in) operating activities	<u>(157,628)</u>	<u>178,499</u>
Analysis of cash and cash equivalents		
Cash in hand	50,165	188,937
Total cash and cash equivalents	<u>50,165</u>	<u>188,937</u>

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

Basis of Preparation

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 1 January 2015) - Charities SORP (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Harrow Law Centre meet the definition of Charity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

Risks and future assumptions

The charity is a public benefit entity. In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other services. The estimates and associated assumptions are based on historical experience and other factors that are not considered to be relevant. Actual results may differ from these estimates.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents grant income, donated income, or the value, net of value added tax and discounts, of work carried out in respect of services provided on behalf of clients.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investments and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from non-exchange transactions is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met. All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and where applicable is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance or expenditure on the activity funded by them, but there is no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpected part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Interest and investment income receivable

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

Policies relating to expenditure on goods and services provided by the charity

Recognition of liabilities and expenditure

A liability and the related expenditure is recognised when a legal or constructive obligation exists as a result of a past event and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be

Policies relating to assets, liabilities and provisions and other matters.

Stocks and work in progress

Stocks represent work in progress on long term service contracts for legal work where the prudently calculated attributable profit can be assessed with reasonable certainty by reference to the stage of completion at the end of the accounting period.

Financial instruments including cash and bank

The charity has financial assets and 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. Cash and bank balances include only cash and short

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pension

The trust has set up a government scheme in order to fulfil its autoenrolment obligations.

Fund accounting

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

Taxation

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Tangible fixed assets

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- office equipment - 25% straight line basis

Debtors

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Harrow Law Centre
(Private Company Limited by Guarantee)
Notes to the financial statements
for the year ended 31 March 2022

1 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Financial performance of the charity

	2021/22	2020/21
	£	£
Income	<u>663,387</u>	<u>737,820</u>
Expenditure on charitable activities	<u>722,143</u>	<u>645,663</u>
Expenditure on management and administration	4,250	4,250
Depreciation	493	493
	<u>726,886</u>	<u>650,406</u>
Net income	<u>(63,499)</u>	<u>87,414</u>
Total funds brought forward	297,771	210,357
Total funds carried forward	<u>234,272</u>	<u>297,771</u>
Represented by:		
Unrestricted funds	232,231	295,731
Restricted funds	2,040	2,040
Total funds	<u>234,271</u>	<u>297,771</u>

3 Income from Donations and Grants

Grants receivable		
The Three Guinea's Trust	101,322.00	50,486
Trust for London Children in need	29,500.00	14,500
Greater London Authority	2,000.00	25,449
Allen & Overy Foundation		8,000
Bell foundation	62,468.00	10,000
A & O	7,500.00	27,745
Law Centres Federation	10,823.00	180,906
Persula Foundation	5,000.00	
Harrow Council	25,000.00	32,000
Pret foundation trust		
London legal support trust	18,818.00	17,388
Legal education Foundation	55,914.00	34,025
London community Foundation		18,000
HMRC Furlough grant		4,174
oak foundation	99,620.00	100,120
Other donations		-
	<u>417,965</u>	<u>522,793</u>
Add deferred Income brought forward	66,930	
Less deferred income carried forward	66,595	66,930
	<u>418,300</u>	<u>455,863</u>

4 Income from charitable activities

Unrestricted Revenue Funds	<u>245,080</u>	<u>281,924</u>
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5 Income from other charitable activities

Fundraising	-	-
Interest receivable	7	33
Other	-	-
	<u>7</u>	<u>33</u>

6 Investment Income

There was no investment income during the year

7 Analysis of expenditure on charitable activities

Staff & agency costs	538,363	485,514
Depreciation	493	493
Other running costs	<u>188,030</u>	<u>164,399</u>
	<u>726,886</u>	<u>650,406</u>

Harrow Law Centre
(Private Company Limited by Guarantee)
Notes to the financial statements
for the year ended 31 March 2022

	2021/22	2020/21
	£	£
8 Analysis of governance and support cost		
Staff costs	-	-
Audit and accountancy	4,250	4,250
Bank charges	-	-
Other legal & professional	-	-
	<u>4,250</u>	<u>4,250</u>
9 Net income /(expenditure) for the year		
This is stated after charging:		
Depreciation -owned assets	138	138
Auditors remuneration for audit services	3,600	3,600
Auditors remuneration for other services	650	650
	<u>650</u>	<u>650</u>
10 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Wages and salaries	538,363	485,514
Employers national insurance	49,635	41,989
Pensions	-	-
	<u>587,998</u>	<u>527,503</u>
The average number of staff employed during the year were as follows:		
Direct charitable	16	15
Administration & support	1	1
	<u>17</u>	<u>16</u>
The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:	<u>0</u>	<u>0</u>

11 Trustees' remuneration

The trustees were not paid or received any other benefits from the Charity during the year in their capacity as trustees.

12 Related party transactions

There were no related party transactions during the year

13 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

14 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15 Financial commitments under operating leases

	2021/22	2020/21
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
Within one year	-	10,118
within two to five years	-	-
	<u>-</u>	<u>10,118</u>

Harrow Law Centre
 (Private Company Limited by Guarantee)
 Notes to the financial statements
 for the year ended 31 March 2022

	Property Improvements £	Office Equipment £	Total £
16 Tangible fixed assets			
Cost:			
At 1 April 2021	-	1,973	1,973
Additions	-	-	-
At 31 March 2022	<u>-</u>	<u>1,973</u>	<u>1,973</u>
Depreciation			
At 1 April 2021	-	631	631
Charge in year	-	493	493
At 31 March 2022	<u>-</u>	<u>1,124</u>	<u>1,124</u>
Net book value			
At 31 March 2022	<u>-</u>	<u>849</u>	<u>849</u>
At 31 March 2021	<u>-</u>	<u>1,342</u>	<u>1,342</u>
		2021/22	2020/21
		£	£
17 Stock and work in progress			
Work in progress		192,007	210,864
		<u>192,007</u>	<u>210,864</u>
18 Debtors		2021/22	2020/21
Amounts due within one year:			
Prepayments and accrued income			
Accrued income		99,620	
Prepayments			
Other debtors		2,338	2,296
Staff loans			
		<u>101,958</u>	<u>2,296</u>
19 Creditors		2021/22	2020/21
Amounts falling due within one year:			
Trade creditors		-	1,880
Other taxation & social security		20,886	15,993
Other creditors		2,431	5,375
Accrued expenses and trade creditors		20,796	15,490
Deferred income-restricted funds(note 20)		-	-
Deferred income-Unrestricted & designated funds (note 20)		66,595	66,930
		<u>110,708</u>	<u>105,668</u>
20 Deferred income		2021/22	2020/21
Deferred income comprise advance receipt of nursery fees for 2020/21.			
Balance as at 1 April 2020		66,930	0
Amount released to income earned from charitable activities		(66,930)	0
Amount deferred in the year		66,595	66,930
Balance as at 31 March 2021		<u>66,595</u>	<u>66,930</u>

24 Post-balance sheet events

At the beginning of the Covid 19 pandemic, the wellbeing and safety of our people and stake holders was the charity's first priority. Where possible individuals are working remotely from home and we are continuing to operate effectively whilst taking appropriate actions to limit the spread of the virus.

25 Ultimate Controlling Party

The charity is under the control of its legal members.

**Harrow Law Centre
(Private Company Limited by Guarantee)
Detailed income and expenditure account
for the year ended 31 March 2022**

	2021/22	2020/21
	£	£
Performance Grants receivable	418,300	455,863
Case work fees & disbursements	20,000	53,004
Legal services Commission-Legal Aid/ Help	221,483	228,482
Donations and Legacies	3,597	438
Other income	7	33
	<u>663,387</u>	<u>737,820</u>
Gains/(Losses) on investment	-	-
	<u>663,387</u>	<u>737,820</u>
Direct charitable expenditure - Direct spending:		
Gross wages and salaries -charitable activities	538,363	485,514
Employers NI -charitable activities	49,635	41,989
Pension costs -charitable activities	12,021	10,233
Settlement claim	-	-
Case costs	50,175	37,135
Grants	19,302	10,022
	<u>669,496</u>	<u>584,893</u>
Direct charitable expenditure - Direct trading:		
Solicitors training costs	4,773	3,479
Practicing certificates and accreditation	13,380	9,102
Travel and subsistence	121	437
Rent and room hire	15,390	20,272
Insurance	-	1,456
Telephone, fax, internet	960	1,259
Post & stationery	7,795	8,202
Library costs	-	69
Membership subscriptions	-	-
Computer expenses	8,524	14,387
Advertising and marketing	-	-
Equipment, repairs, expenses and maintenance	-	-
Accountancy fees	1,279	1,364
Staff Welfare	35	570
Bank charges	390	173
Fines and penalties	-	-
Depreciation	493	493
	<u>53,140</u>	<u>61,263</u>
Other expenditure-Governance costs	-	-
Audit fee	3,600	3,600
Statutory accounts preparation fees	650	650
	<u>4,250</u>	<u>4,250</u>
Total charitable expenditure	<u>726,886</u>	<u>650,406</u>
NET INCOMINGS/(OUTGOINGS) IN YEAR	<u>(63,499)</u>	<u>149,269</u>

HARROW LAW CENTRE

England & Wales - Charity number 1134778

Accounts

Harrow Law Centre

(Private Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

COMPANY REG NO. 07126773

CHARITY NO. 1134778

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Page 14 does not form part of the statutory accounts.

Trustees and directors

Adam Convisser**
Anne Whitehead**
Cyril Dennemont**
Dr Ben Lucas**
Rishi Joshi

** - Management committee members are also, for the purpose of the Companies Act 2006, company directors.

Company secretary: None

Key management & personnel Center Director - P Fitzpatrick

Administration office: The Lodge
64 Pinner Road
Harrow
Middlesex HA1 4HZ

Registered office: The Lodge
64 Pinner Road
Harrow
Middlesex HA1 4HZ

Charity registration no.: 1134778

Company registration no.: 07126773 (England & Wales)

Independent examiner: Christopher Michael Limited
Chartered Certified Accountants & Statutory Auditors
26 Station Road
New Barnet
Herts
EN5 1QW

Bankers: Unity Trust Bank
9 Brindleyplace
Birmingham B1 2HB

Harrow Law Centre
(Private Company Limited by Guarantee)
Directors' & Trustees' Report for the Year Ended 31 March 2021

The trustees are pleased to present their annual directors' report for the year ended 31 March 2021 which is also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102).

Structure, Governance and Management

Governing Document

Harrow Law Centre is a company limited by guarantee and is a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment & Appointment of Trustees

The trustees and directors who have served throughout the year are shown on page 1. Appointment of directors/trustees is governed by the Memorandum & Articles of Association.

New Trustees undergo training on their legal obligations as under Charity Law, the decision making process, the business plan and recent performance of the charity.

Organisational Structure

The trustees are appointed having regard to specific skills that are required for the governance of the charity. In view of the size of the centre, the trustees consider that they have a wide range of experience that is suitable for the governance of a charity.

The charity as part of a wider part of a wider network

Harrow Law Centre is a member of the Law Centre Network (LCN) which is an umbrella organisation to all Law Centres in the UK. In addition the Law Centre is part of a network of organisations that have come together to provide advice and support to EU nationals under the Living Rights Project funded by the EU.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Related parties

None of the trustees receive remuneration or other benefit in their capacity as trustees of the charity. Any connection between a trustee of the charity and organisations providing services to the charity must be disclosed to the full board of trustees in the same way as any contractual relationship with a related party. In the current year no such related party transactions were reported.

Purpose and objectives

The main objects of the Law Centre are the relief of financial hardship by provision of free, independent legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice; to advance education in the laws of England and Wales from time to time in force for the public benefit; and to advance such other charitable purposes as the directors at their absolute discretion may time to time determine.

Achievements and performance

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on public benefit, including the guidance "public benefit": running a charity. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

Harrow Law Centre
(Private Company Limited by Guarantee)
Directors' & Trustees' Report for the Year Ended 31 March 2021
(Continued)

Financial review

Total income for the year amounted to £737,820 with total expenditure amounting to £650,406 leaving a surplus for the year of £87,414

Accumulated reserves at the balance sheet date amounted to £297,771 represent income reserves.

Reserves policy

The Trustees have set up a policy to maintain reserves at a minimum level required if the Centre was to cease operations. At present the trustees assess the charity as a going concern and therefore do not envisage that reserves to cease operations would need to be called upon in the near future.

Availability and adequacy of assets of each of the funds

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Plans for the future

Summary of plans for the future and the trustees perspective of the future direction of the charity.

The main aim for the Law Centre is to continue to meet the demand for legal advice locally. We expect the demand to continue to increase. We therefore aim to increase provision for representation at Tribunals in Welfare Benefits cases.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also directors of the Company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors and trustees

The trustees who are directors for the purpose of company law who have served during the year and up to the date of this report are set out on page 1.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the company independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

By order of the board of trustees

.....
Anne Whitehead - Trustee & Director

Date:



17th March 2022

Opinion on financial statements

We have audited the financial statements of Harrow Law Centre for the year ended 31 March 2021 on pages 6 to 15. The financial reporting framework that has been applied in their preparation is applicable law, and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the Trustees report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect to irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

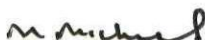
In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Michalis Michael, Senior Statutory Auditor
for and on behalf of Christopher Michael Ltd, Chartered Certified Accountants & Statutory Auditors
26 Station Road, New Barnet, Herts EN5 1QW

Date: 17th March 2022

Harrow Law Centre
(Private Company Limited by Guarantee)
Statement of financial activities
for the year ended 31 March 2021

	<u>Notes</u>	<u>Restricted Funds</u> £	<u>Unrestricted/ Designated Funds</u> £	<u>Total 2020/2021</u> £	<u>Total 2019/20</u> £
Income:					
Donations and legacies	3	455,863		455,863	288,460
<i>Income from Charitable activities:</i>					
Charitable activities	4	-	281,924	281,924	313,129
<i>Income from other charitable activities</i>					
Fundraising & other income	5	-	33	33	27
Investment income	6				
Total income		<u>455,863</u>	<u>281,957</u>	<u>737,820</u>	<u>601,616</u>
Expenditure					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	7	413,673	232,483	646,156	451,097
Management and administration	8	-	4,250	4,250	1,250
Total expenditure		<u>413,673</u>	<u>236,733</u>	<u>650,406</u>	<u>452,347</u>
Net income/(expenditure) and net movements in funds before gains and losses on investments	9	42,190	45,224	87,414	149,269
Net gains/(losses) on investments		-	-	-	-
Total funds brought forward		-	210,357	210,357	61,088
Total funds carried forward		<u>42,190</u>	<u>255,581</u>	<u>297,771</u>	<u>210,357</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Harrow Law Centre
 (Private Company Limited by Guarantee)
BALANCE SHEET
AS AT 31 MARCH 2021

	<u>Notes</u>	<u>2020/21</u>		<u>2019/20</u>	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	16		1,342		412
			-		-
Total fixed assets			<u>1,342</u>		<u>412</u>
Current Assets					
Stocks & Work in process	17	210,864		125,611	
Debtors	18	2,296		2,295	
Cash at bank and in hand		<u>188,937</u>		<u>97,114</u>	
Total current assets		402,097		225,020	
Creditors: amounts falling due within one year	19	<u>(105,668)</u>		<u>(15,075)</u>	
Net current assets			<u>296,429</u>		<u>209,945</u>
NET ASSETS			<u>297,771</u>		<u>210,357</u>
The funds of the Charity:					
Unrestricted/Designated income funds:	21		<u>297,771</u>		<u>210,357</u>
TOTAL CHARITY FUNDS			<u>297,771</u>		<u>210,357</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 9 to 15 form part of these accounts

Approved by the trustees on DATE:



Anne Whitehead
 Trustee & Company Director

17th March 2022

Harrow Law Centre
Statement of cash flows
As at year ended at 31.03.21

	2020/21	2019/20
	Total Funds £	Prior year Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	178,499	120,676
Cash flows from investing activities		
Dividends, interest and rents from investments	-	-
Purchase of tangible fixed assets	(1,423)	(550)
Net gains/(losses) on investments	-	-
Net cash provided by / (used in) investing activities	<u>177,076</u>	<u>120,126</u>
Change in cash and cash equivalents in the reporting period	91,823	82,059
Cash and cash equivalents at the beginning of the reporting period	97,114	15,055
Cash and cash equivalents at the end of the reporting period	<u>188,937</u>	<u>97,114</u>
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds for the reporting period (as per the SOFA)	87,414	149,269
Adjustments for :		
Depreciation charges	493	138
Dividends, interest and rents from investments	-	-
(increase)/decrease in debtors	(1)	(2,295)
increase(decrease) in creditors	90,593	(26,436)
Net cash provided by (used in) operating activities	<u>178,499</u>	<u>120,676</u>
Analysis of cash and cash equivalents		
Cash in hand	188,937	97,114
Total cash and cash equivalents	<u>188,937</u>	<u>97,114</u>

Harrow Law Centre
(Private Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

Basis of Preparation

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 1 January 2015) - Charities SORP (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Harrow Law Centre meet the definition of Charity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

Risks and future assumptions

The charity is a public benefit entity. In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other services. The estimates and associated assumptions are based on historical experience and other factors that are not considered to be relevant. Actual results may differ from these estimates.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents grant income, donated income, or the value, net of value added tax and discounts, of work carried out in respect of services provided on behalf of clients.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investments and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from non- exchange transactions is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met. All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and where applicable is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance or expenditure on the activity funded by them, but there is no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpected part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Interest and investment income receivable

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

Policies relating to expenditure on goods and services provided by the charity

Recognition of liabilities and expenditure

A liability and the related expenditure is recognised when a legal or constructive obligation exists as a result of a past event and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be

Policies relating to assets, liabilities and provisions and other matters.

Stocks and work in progress

Stocks represent work in progress on long term service contracts for legal work where the prudently calculated attributable profit can be assessed with reasonable certainty by reference to the stage of completion at the end of the accounting period.

Financial instruments including cash and bank

The charity has financial assets and 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. Cash and bank balances include only cash and short

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pension

The trust has set up a government scheme in order to fulfil its autoenrolment obligations.

Fund accounting

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

Taxation

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Tangible fixed assets

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- office equipment - 25% straight line basis

Debtors

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Harrow Law Centre
(Private Company Limited by Guarantee)
Notes to the financial statements
for the year ended 31 March 2021

1 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Financial performance of the charity

	2020/21	2019/20
	£	£
Income	<u>737,820</u>	601,616
Expenditure on charitable activities	<u>645,663</u>	450,959
Expenditure on management and administration	<u>4,250</u>	1,250
Depreciation	<u>493</u>	138
	<u>650,406</u>	<u>452,347</u>
Net income	<u>87,414</u>	149,269
Total funds brought forward	<u>210,357</u>	61,088
Total funds carried forward	<u>297,771</u>	<u>210,357</u>
Represented by:		
Unrestricted funds	295,731	208,317
Restricted funds	2,040	2,040
Total funds	<u>297,771</u>	<u>210,357</u>

3 Income from Donations and Grants

Grants receivable		
3 Guinea Trust	50,486	50,836
Trust for London	14,500	29,000
Children in need	25,449	25,239
Greater London Authority	8,000	-
Allen & Overy Foundation	10,000	-
Bell foundation	27,745	24,358
AB charitable trust		15,000
Law Centres Federation	25,906	41,609
Tudor Trust		2,000
Harrow Council	32,000	30,000
Pret foundation trust		14,800
London legal support trust	17,388	13,500
LCN Guardian appeal		17,044
LCN	155,000	10,493
Legal education Foundation	34,025	10,915
London community Foundation	18,000	
HMRC Furlough grant	4,174	
oak foundation	100,120	
Other donations		3,666
	<u>522,793</u>	<u>288,460</u>
Add deferred income brought forward		
Less deferred income carried forward	66,930	
	<u>455,863</u>	<u> </u>

4 Income from charitable activities

Unrestricted Revenue Funds	<u>281,924</u>	<u>313,129</u>
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5 Income from other charitable activities

Fundraising	-	-
Interest receivable	33	27
Other	-	-
	<u>33</u>	<u>27</u>

6 Investment Income

There was no investment income during the year

7 Analysis of expenditure on charitable activities

Staff & agency costs	485,514	299,015
Depreciation	493	138
Other running costs	<u>164,399</u>	<u>151,944</u>
	<u>650,406</u>	<u>451,097</u>

Harrow Law Centre
(Private Company Limited by Guarantee)
Notes to the financial statements
for the year ended 31 March 2021

	2020/21	2019/20
	£	£
8 Analysis of governance and support cost		
Staff costs	-	-
Audit and accountancy	4,250	1,250
Bank charges	-	-
Other legal & professional	-	-
	<u>4,250</u>	<u>1,250</u>
9 Net income /(expenditure) for the year		
This is stated after charging:		
Depreciation -owned assets	138	138
Auditors remuneration for audit services	3,600	600
Auditors remuneration for other services	650	900
	<u>650</u>	<u>900</u>
10 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Wages and salaries	485,514	299,015
Employers national insurance	41,989	24,865
Pensions	-	-
	<u>527,503</u>	<u>323,880</u>

The average number of staff employed during the year were as follows:

Direct charitable	15	10
Administration & support	1	1
	<u>16</u>	<u>11</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:

	<u>0</u>	<u>0</u>
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11 Trustees' remuneration

The trustees were not paid or received any other benefits from the Charity during the year in their capacity as trustees.

12 Related party transactions

There were no related party transactions during the year

13 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

14 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15 Financial commitments under operating leases

	2020/21	2019/20
	£	£

At the year end the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:

Within one year	10,118	13,679
within two to five years	-	10,124
	<u>10,118</u>	<u>23,803</u>

Harrow Law Centre
(Private Company Limited by Guarantee)
Notes to the financial statements
for the year ended 31 March 2021

	Property Improvements £	Office Equipment £	Total £
16 Tangible fixed assets			
Cost:			
At 1 April 2020	-	550	550
Additions	-	1,423	1,423
At 31 March 2021	<u>-</u>	<u>1,973</u>	<u>1,973</u>
Depreciation			
At 1 April 2020	-	138	138
Charge in year	-	493	493
At 31 March 2021	<u>-</u>	<u>631</u>	<u>631</u>
Net book value			
At 31 March 2021	<u>-</u>	<u>1,342</u>	<u>1,342</u>
At 31 March 2020	<u>-</u>	<u>412</u>	<u>412</u>
		2020/21	2019/20
		£	£
17 Stock and work in progress			
Work in progress		210,864	125,611
		<u>210,864</u>	<u>125,611</u>
18 Debtors		2020/21	2019/20
Amounts due within one year:			
Prepayments and accrued income			
Accrued income			
Prepayments			
Other debtors		2,296	2,295
Staff loans			
		<u>2,296</u>	<u>2,295</u>
19 Creditors		2020/21	2019/20
Amounts falling due within one year:			
Trade creditors		1,880	
Other taxation & social security		15,993	10,161
Other creditors		5,375	1,616
Accrued expenses and trade creditors		15,490	3,298
Deferred income-restricted funds(note 20)		-	-
Deferred income-Unrestricted & designated funds (note 20)		66,930	-
		<u>105,668</u>	<u>15,075</u>
20 Deferred income		2020/21	2019/20
Deferred income comprise advance receipt of nursery fees for 2020/21.			
Balance as at 1 April 2020			28,021
Amount released to income earned from charitable activities			(28,021)
Amount deferred in the year		66,930	0
Balance as at 31 March 2021		<u>66,930</u>	<u>0</u>

Harrow Law Centre
(Private Company Limited by Guarantee)
Notes to the financial statements
for the year ended 31 March 2021

	2020/21	2019/20
	£	£
21 Analysis of charitable funds		
Analysis of movement in unrestricted funds		
<u>Unrestricted - Functional fixed assets reserve</u>		
Balance at 1 April 2020	412	-
Additions	1,423	550
Inter-fund transfers		
Movement in year	(493)	(138)
Balance at 31 March 2021	<u>1,342</u>	<u>412</u>
<u>Unrestricted - General reserve:</u>		
Balance at 1 April 2020	176,878	59,049
Movement in year	87,414	148,857
Inter-fund transfers	(930)	(31,027)
Balance at 31 March 2021	<u>263,362</u>	<u>176,879</u>
<u>Restricted funds:</u>		
Balance at 1 April 2020	2,040	2,040
Inter-fund transfers	-	-
Balance at 31 March 2021	<u>2,040</u>	<u>2,040</u>
<u>Running costs reserve</u>		
Balance at 1 April 2020	31,027	-
Inter-fund transfers		31,027
Balance at 31 March 2021	<u>31,027</u>	<u>31,027</u>
Total	<u>297,771</u>	<u>210,358</u>

22 Analysis between fund balances

	General £	Unrestricted		Total £
		Designated £	Restricted £	
Tangible fixed assets	1,342	-	-	1,342
Current Assets	400,057	-	2,040	402,097
Current liabilities	(105,668)	-	-	(105,668)
	-	-	-	-
	<u>295,731</u>	<u>-</u>	<u>2,040</u>	<u>297,771</u>

23 a) Analysis of movement in funds Funds

Funders name	Balance 1/4/20 £	Incoming Resources £	Resources Expended £	Balance at 31/3/21 £
Unrestricted	149,269.00	231,623.00	(360,408.00)	20,484.00
3 Guinea Trust		50,836	(50,836)	-
Trust for London		14,500	(14,500)	-
Children in need		25,449	(25,449)	-
Bell foundation		27,745	(27,745)	-
HMRC Furlough		4,174	(4,174)	-
Law Centres Federation		99,297	(99,297)	-
London community Foundation		18,000	(18,000)	-
Harrow Council		32,000	(32,000)	-
Pret foundation trust		-	-	-
London legal support trust		17,388	(17,388)	-
LCN Guardian appeal		-	-	-
LCN		81,609	(81,609)	-
Legal education Foundation		34,025	(34,025)	-
Greater London Authority		8,000	(8,000)	-
Allen & overy Foundation		10,000	(10,000)	-
Oak foundation		100,120	(33,190)	66,930
	<u>149,269</u>	<u>754,766</u>	<u>(816,621)</u>	<u>87,414</u>

24 Post-balance sheet events

At the beginning of the Covid 19 pandemic, the wellbeing and safety of our people and stake holders was the charity's first priority. Where possible individuals are working remotely from home and we are continuing to operate effectively whilst taking appropriate actions to limit the spread of the virus.

25 Ultimate Controlling Party

The charity is under the control of its legal members.

Harrow Law Centre
(Private Company Limited by Guarantee)
Detailed income and expenditure account
for the year ended 31 March 2021

	2020/21	2019/20
	£	£
Performance Grants receivable	455,863	284,794
Case work fees & disbursements	53,004	64,322
Legal services Commission-Legal Aid/ Help	228,482	248,807
Donations and Legacies	438	3,666
Other income	33	27
	<u>737,820</u>	<u>601,616</u>
Gains/(Losses) on investment	-	-
	<u>737,820</u>	<u>601,616</u>
Direct charitable expenditure - Direct spending:		
Gross wages and salaries -charitable activities	485,514	299,015
Employers NI -charitable activities	41,989	24,865
Pension costs -charitable activities	10,233	4,163
Settlement claim	-	5,000
Case costs	37,135	58,880
Grants	10,022	6,666
	<u>584,893</u>	<u>398,589</u>
Direct charitable expenditure - Direct trading:		
Solicitors training costs	3,479	1,707
Practicing certificates and accreditation	9,102	3,554
Travel and subsistence	437	1,010
Rent and room hire	20,272	14,450
Insurance	1,456	1,959
Telephone, fax, internet	1,259	3,358
Post & stationery	8,202	9,097
Library costs	69	895
Membership subscriptions	-	9,792
Computer expenses	14,387	3,876
Advertising and marketing	-	749
Equipment, repairs, expenses and maintenance	-	214
Accountancy fees	1,364	1,311
Staff Welfare	570	192
Bank charges	173	56
Fines and penalties	-	150
Depreciation	493	138
	<u>61,263</u>	<u>52,508</u>
Other expenditure-Governance costs		
Independent Examiner's fee	3,600	600
Statutory accounts preparation fees	650	650
	<u>4,250</u>	<u>1,250</u>
Total charitable expenditure	<u>650,406</u>	<u>452,347</u>
NET INCOMINGS/(OUTGOINGS) IN YEAR	<u>87,414</u>	<u>149,269</u>