

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

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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	4				
Legal advice services		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	5				
Legal advice services		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><u>252,088</u></u>	<u><u>-</u></u>	<u><u>252,088</u></u>	<u><u>234,272</u></u>

The notes form part of these financial statements

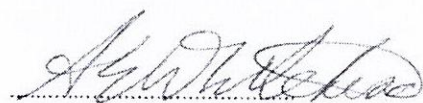
HARROW LAW CENTRE

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	17				
Unrestricted funds				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		<u>(5,258)</u>	<u>(138,772)</u>
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>(2,614)</u>	<u>(138,779)</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>44,907</u>	<u>50,165</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>50,165</u>	<u>(5,258)</u>	<u>44,907</u>

The notes form part of these financial statements

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	<u>4,756</u>	<u>3,597</u>

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
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	<u>420,028</u>	<u>418,401</u>
		<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	<u>9,000</u>	<u>-</u>
	<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
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At 31 March 2023	4,989
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DEPRECIATION	
At 1 April 2022	1,124
Charge for year	1,247
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At 31 March 2023	2,371
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NET BOOK VALUE	
At 31 March 2023	2,618
	<hr/>
At 31 March 2022	849
	<hr/>

13. STOCKS

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

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
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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)	-
	<u>779,417</u>	<u>(779,417)</u>	<u>-</u>
TOTAL FUNDS	<u>1,489,734</u>	<u>(1,535,417)</u>	<u>(45,683)</u>

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/> 821,219	<hr/> 659,783
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/> 801,381	<hr/> 722,636
Support costs		
Governance costs		
Auditors' remuneration	3,950	3,600
Auditors' remuneration for non audit work	3,200	650
	<hr/> 7,150	<hr/> 4,250

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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