

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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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

A handwritten signature in cursive script, appearing to read 'A Whitehead', written over a dotted line.

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

		Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	830	-	830	2,513
Charitable activities	4				
Legal advice services		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	5				
Legal advice services		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		314,479	-	314,479	252,088
TOTAL FUNDS CARRIED FORWARD		<u>307,932</u>	<u>-</u>	<u>307,932</u>	<u>314,479</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	15				
Unrestricted funds				307,932	314,479
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	21,394	84,609
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

	Activity	2025	2024
		£	£
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	<u>8,108</u>
DEPRECIATION	
At 1 April 2024	4,261
Charge for year	<u>1,533</u>
At 31 March 2025	<u>5,794</u>
NET BOOK VALUE	
At 31 March 2025	<u>2,314</u>
At 31 March 2024	<u>3,847</u>

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	44,966	38,126
	<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	9,000	(9,000)	-
	<u>579,866</u>	<u>(579,866)</u>	<u>-</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
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
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	21,000	(21,000)	-
	<u>1,095,887</u>	<u>(1,095,887)</u>	<u>-</u>
TOTAL FUNDS	<u>2,094,232</u>	<u>(2,038,388)</u>	<u>55,844</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>
	1,020,276	1,004,084
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