

REGISTERED COMPANY NUMBER: 01294090 (England and Wales)
REGISTERED CHARITY NUMBER: 1146239

BRENT COMMUNITY LAW CENTRE LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

BRENT COMMUNITY LAW CENTRE LIMITED

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for the year ended 31 March 2024

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BRENT COMMUNITY LAW CENTRE LIMITED

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

TRUSTEES	S Canning T Stephens R J Ali D U MacCraith M Patel
COMPANY SECRETARY	N Adams
REGISTERED OFFICE	12 Greenland Road Greenland Road London NW1 0AY
REGISTERED COMPANY NUMBER	01294090 (England and Wales)
REGISTERED CHARITY NUMBER	1146239
INDEPENDENT EXAMINER	Berringers LLP Chartered Accountants Lygon House 50 London Road Bromley Kent BR1 3RA

**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

Objectives and aims

The charity's principal objective and activity is to provide legal advice to the residents of the London Borough of Brent. Its fundamental aims are to provide free legal advice and representation for the people who live or work in Brent and surrounding areas.

This will be achieved by:

- (i) The provision of high-quality specialist legal advice in the areas set out in our governing document;
- (ii) Encouraging participation in governance of the Law Centre;
- (iii) Improving clients knowledge of their rights through education and policy work;
- (iv) Ensuring a strong and sustainable Law Centre for the people of Brent and the surrounding areas.

Public benefit

The Trustees consider that the objectives and aims of the charity described above enable it to meet its obligations to the Charity Commission to deliver aid and assistance to the residents of the London Borough of Brent and the surrounding areas.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Law Centre has been delivering legal advice services through the local Brent Advice Hubs based in local libraries across the borough. We have collaborated with the Camden Community Law Centre to set up a new entity, Northwest London Law Centres (NWLLC), to improve the strategic delivery of advice services across northwest London. This forms a key part of our future plans described below.

FINANCIAL REVIEW

Reserves policy

The Trustees continue to hold an excess of income from the sale of its building in 2020. This will be used to facilitate the delivery of services in Brent through NWLLC.

Financial position

The Law Centres Incoming Resources amounted to £144,989 (2023: £9,347) of which £Nil (2023: £Nil) was restricted. Outgoing expenditure on charitable activities during the year was £36,465 (2023: £44,201). Governance costs amounted to £3,675 (2023: £3,500).

This resulted in net incoming resources of £108,524 (2023: £(34,854)). At the year-end, restricted funds amounted to £Nil whilst unrestricted funds were £469,594 (2023: £361,070).

FUTURE PLANS

In the last year trustees approved the formation and registration of North West London Law Centres (NWLLC) under Company No 13903795, a holding company which will currently include subsidiary charities the Brent Community Law Centre (01294090) and Camden Community Law Centre (01854266) as members. The NWLLC was approved as a registered charity under number 1199935.

As part of this change members of the Law Centre approved governance to the governing document so that NWLLC becomes the sole member of Camden Community Law Centre. As part of these changes the Brent Community Law Centre will continue to operate principally under the direction and management of the NWLLC.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

The principal activity of the company during the year was to begin to rebuild with the help and assistance of neighbouring Law Centres to provide legal and other advice services to individuals living or working in the London Borough of Brent.

The company was granted charitable status on 5 March 2012 and commenced its activities as a charity from 1 April 2012.


Recruitment and appointment of new trustees

Trustees are recruited via the Annual General Meeting. Induction and training of board members takes place during board meetings and training courses.

Organisational structure

The company is controlled by a Board of Directors who are independent and receive no remuneration for their involvement. Day to day management is delegated to the Director. Individual areas of law are practised and supervised by suitably qualified staff. Currently, legal advice is provided by Harrow Law Centre and Camden Law Centre.

Approved by order of the board of trustees on24.05.24..... and signed on its behalf by:


.....
S Canning - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRENT COMMUNITY LAW CENTRE LIMITED (REGISTERED NUMBER: 01294090)**

Independent examiner's report to the trustees of Brent Community Law Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ricky Hutson BSc FCCA ACA
The Institute of Chartered Accountants in England and Wales

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

24 May 2024

BRENT COMMUNITY LAW CENTRE LIMITED

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

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1	-	1	1
Charitable activities					
Provision of legal services		11,009	-	11,009	9,346
Exceptional items		133,979	-	133,979	-
Total		144,989	-	144,989	9,347
EXPENDITURE ON					
Charitable activities					
Provision of legal services		32,790	-	32,790	40,701
Other		3,675	-	3,675	3,500
Total		36,465	-	36,465	44,201
NET INCOME/(EXPENDITURE)		108,524	-	108,524	(34,854)
RECONCILIATION OF FUNDS					
Total funds brought forward		361,070	-	361,070	395,924
TOTAL FUNDS CARRIED FORWARD		469,594	-	469,594	361,070

The notes form part of these financial statements

BALANCE SHEET
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	4	9,401	-	9,401	5,000
Cash at bank		466,063	-	466,063	498,035
		<u>475,464</u>	<u>-</u>	<u>475,464</u>	<u>503,035</u>
CREDITORS					
Amounts falling due within one year	5	(5,870)	-	(5,870)	(141,965)
NET CURRENT ASSETS		<u>469,594</u>	<u>-</u>	<u>469,594</u>	<u>361,070</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>469,594</u>	<u>-</u>	<u>469,594</u>	<u>361,070</u>
NET ASSETS		<u>469,594</u>	<u>-</u>	<u>469,594</u>	<u>361,070</u>
FUNDS	7				
Unrestricted funds				469,594	361,070
TOTAL FUNDS				<u>469,594</u>	<u>361,070</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 on24.05.24..... and were signed on its behalf by:

Sean Canning
S Canning - Trustee

The notes form part of these financial statements

**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.

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.

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.

2. 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.

3. EXCEPTIONAL ITEMS

The exceptional items included within 'income from charitable activities' relate to the reversal of provisions in connection with legal aid disbursements and associated costs that was made in 2017. The Trustees have considered the passage of time that has elapsed since the provision was made with reference to current statements of account provided by the LAA and now consider the likelihood of these costs ever being due to be remote.

BRENT COMMUNITY LAW CENTRE LIMITED

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

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtor	5,000	5,000
VAT	4,401	-
	<u>9,401</u>	<u>5,000</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 6)	-	152
Trade creditors	-	30,233
VAT	-	457
Other creditors	-	6,334
Accrued expenses	5,870	104,789
	<u>5,870</u>	<u>141,965</u>

6. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	152
	<u>-</u>	<u>152</u>

7. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	361,070	108,524	469,594
	<u>361,070</u>	<u>108,524</u>	<u>469,594</u>
TOTAL FUNDS	<u>361,070</u>	<u>108,524</u>	<u>469,594</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	144,989	(36,465)	108,524
	<u>144,989</u>	<u>(36,465)</u>	<u>108,524</u>
TOTAL FUNDS	<u>144,989</u>	<u>(36,465)</u>	<u>108,524</u>

BRENT COMMUNITY LAW CENTRE LIMITED

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

7. 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	395,924	(34,854)	361,070
TOTAL FUNDS	<u>395,924</u>	<u>(34,854)</u>	<u>361,070</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,347	(44,201)	(34,854)
TOTAL FUNDS	<u>9,347</u>	<u>(44,201)</u>	<u>(34,854)</u>

8. RELATED PARTY DISCLOSURES

Other debtors include an amount of £5,000 (2023: £Nil) due from the charity North West London Law Centres in which Thomas Stephens a trustee of this charity is also a trustee.

BRENT COMMUNITY LAW CENTRE LIMITED

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

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1	1
Charitable activities		
Legal Aid & Costs Recovered	11,009	9,346
Exceptional items	133,979	-
	<hr/> 144,988	<hr/> 9,346
Total incoming resources	144,989	9,347
 EXPENDITURE		
Charitable activities		
Insurance	952	952
Sundries	-	81
Legal costs & disbursements	11,492	15,741
Publications & subscriptions	-	35
Computer expenses	1,814	491
Legal & professional fees	15,523	20,671
Accountancy & bookkeeping	-	880
Storage	2,863	1,411
Bank charges	146	439
	<hr/> 32,790	<hr/> 40,701
 Support costs		
Governance costs		
Independent examination	3,675	3,500
	<hr/> 36,465	<hr/> 44,201
Total resources expended	36,465	44,201
 Net income/(expenditure)	<hr/> 108,524	<hr/> (34,854)

This page does not form part of the statutory financial statements