

Company registration number: 08151033

Charity registration number: 1151243

# Ealing Law Centre

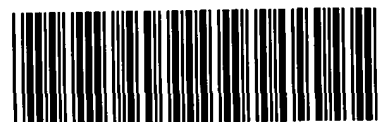
(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

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## **Ealing Law Centre**

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## **Ealing Law Centre**

### **Reference and Administrative Details**

<b>Chair</b>	Richard Gowthorpe
<b>Trustees</b>	Jane Batalona Richard Gowthorpe Nesar Khan Adam Partington Puja Patel Abigail Sayagh Kareena Talwar
<b>Charity Registration Number</b>	1151243
<b>Company Registration Number</b>	08151033
<b>Registered Office</b>	The charity is incorporated in England and Wales. Hanwell Community Library Cherington Rd Hanwell London W7 3HL
<b>Independent Examiner</b>	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB

## **Ealing Law Centre**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

#### **Structure, governance and management**

Ealing Law Centre is constituted as a Charity and a Company Limited by Guarantee, registered with the Charity Commission on 14 March 2013. The year covered by these accounts is therefore the Charity's 10th full year of operation. The Trustees who held office during the financial year are set out on page 1. Trustees are elected at the Law Centre's Annual General Meeting; Trustees are both directors of the Company and Trustees of the Charity.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Jane Batalona
	Richard Gowthorpe
	Nesar Khan (appointed 12 December 2022)
	Adam Partington
	Puja Patel
	Abigail Sayagh (appointed 12 December 2022)
	Kareena Talwar
	Peter Bartram (resigned 12 December 2022)
	Kalwant Grewal (resigned 2 July 2022)
	Sue James (resigned 12 December 2022)

Chair:	Richard Gowthorpe
	Sue James (resigned 12 December 2022)

Ealing Law Centre works closely with other local voluntary advice-giving organisations to support the development of an effective network of advice services for the people of Ealing. The Law Centre employs staff to provide legal and other services, and also benefits from the work of volunteers, to whom we are very grateful. We are especially indebted to the volunteers and steering group who have transformed Hanwell Community Library into such a vibrant community space during the course of this financial year.

## **Ealing Law Centre**

### **Trustees' Report**

#### **Objects and activities**

Ealing Law Centre exists to tackle unmet legal need. Its principal activity is the provision of legal advice and assistance to people in need -mainly, those living or working in the London Borough of Ealing.

The Law Centre aims to relieve poverty, suffering and distress, to advance the education of individuals and community organisations on legal issues in the area of social welfare law, and to work with other charities to advance charitable purposes which are beneficial to people in need living or working within its area of operation.

Ealing Law Centre was set up to fill an advice desert in the London Borough of Ealing. As we have come out of the Covid pandemic we have been settling into our role running and being in Hanwell Community Library. We are proud that the library is being a hub for community activities and advice. Our triage team help to make us as accessible as possible to our local community. Our main challenge remains lack of capacity to take on all the cases that are needed. With the Cost of Living crisis hitting our clients hard we are acutely aware that we are often unable to meet demand.

We remain committed to making the Law Centre and the physical library space welcoming and inviting for the local community. We aim to provide excellent specialist legal advice, to make sure those who are digitally excluded are supported, to help to navigate complex bureaucratic systems and empower the community by sharing knowledge about their legal rights. The library itself, run by a team of local volunteers, is keeping open a cultural venue and essential resource for the community.

Our vision for the Law Centre places it at the heart of the community within the context of the community library.

#### **Aims and objectives**

Our aims and objectives are to:

- I. Increase access to justice for the local community primarily in the areas of housing, immigration, and welfare rights law;
- II. Manage a thriving community library space with the assistance of volunteers from the local community;
- III. Engage in partnership work and influence policy;
- IV. Combat digital exclusion by supporting the community with accessing online services;
- V. Develop services in additional areas of law family and employment where funding opportunities allow;
- VI. Engage the local community through our work at the community library in knowing their rights and improving access to justice;
- VII. Train and develop the next generation of social justice lawyers.

In planning the Charity's activities for the year, the Trustees keep in mind the Charity Commission's guidance. The Charity aims to provide its services to people who are in need of them, regardless of personal background, faith, gender or personal circumstances, and welcomes volunteers and staff on the same basis. We believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our service users and volunteers. There is an appropriate induction procedure for new Trustees which is designed to encourage, enthuse and suitably equip people who have no previous knowledge about the formalities and customs associated with serving on the Board of a voluntary organisation.

## **Ealing Law Centre**

### **Trustees' Report**

#### **Risk management**

The identification of potential risk and plans to manage the occurrence of risk is an integral part of work plans for all the Law Centre's activities and the risks facing the organisation are reviewed regularly as part of the Board's ongoing work. Consequently, the major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and actions have been taken to mitigate those risks.

Public benefit in planning and overseeing the delivery of its work.

ELC's Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and consider that the Charity exists for the purpose of public benefit as defined in Section 4 of the Charities Act 2011.

#### **Review of the year 2022-2023**

We continue to see the impact on our clients of public services cuts, lack of accessibility of services and digital gatekeeping. Many of our clients are digitally excluded often with English as a second language and continue to struggle to find any way to meaningfully enforce their rights. We aim to use the law as a tool to improve client's situations assisting to access suitable accommodation, regulates status and obtain benefits to which they are entitled. The nature of crises seen by our staff has deepened and is often coupled with poor mental health. Our aim to work holistically with our clients and the ongoing limitations of legal aid funding are evident. We will continue to work to bring in grants that will assist us resolving a legal issue from the outset.

#### **Objectives and activities**

During the course of the year the Law Centre opened 2887 cases and enquiries. 212 new cases were taken on. This is in addition to cases which were ongoing at the start of the financial year. We have assisted clients of over 85 nationalities. The Law Centre provides specialist case work in the areas of Housing, Immigration and Welfare Rights. Specialist legal casework involving preparation, advocacy and representation at court is crucial to enforce our clients' rights. We have legal aid contracts in Housing, Immigration and Welfare Rights.

In addition to specialist casework during the past financial year we have continued to develop our triage and crisis navigator services. Our triage services aim to prevent those who need legal advice from being lost in the system; note however, they are not a replacement for specialist legal advice and representation. The highest area of demand continues to be for specialist housing casework. We also continue to provide second tier advice to other local agencies including Crosslight the debt advice charity. We take referrals from a wide range of sources including Social Workers, MPs, and teachers. We also provided training sessions on Ealing Council's allocations scheme and rent arrears for local groups.

During the course of this year we unexpectedly obtained some continuation funding from the Home Office which allowed us to continue our work with vulnerable EUSS clients. This helped us assist vulnerable clients to make late applications to the EUSS settlement scheme. We also developed applications for exceptional case funding under Legal Aid in order to sustain this work once this funding stream concluded.

The Immigration team obtained funding in partnership with North Kensington Law Centre to provide Immigration advice to rough sleepers in the borough. As a result of this additional funding we met our aim of increasing our team in Immigration with the additional of an Immigration caseworker.

## **Ealing Law Centre**

### **Trustees' Report**

We continue to work in partnership with other agencies in the borough. The Help through Crisis continued to provide wraparound support at the foodbank and at Brentford County Court. This is a model that has been replicated by other Law Centres and we remain proud of this holistic approach to advice. Funding this aspect of our work when the grant ends in January 2024 will be a priority for the coming year.

Our Trustees recognise that digital exclusion is often a barrier to seeking legal advice for the most vulnerable in our community. We are working in partnership with Ealing Advice Service and GOSAD in delivering a Greater London Authority 'Advice in the Community Project' assisting clients with using online forms to access housing and benefit services.

In terms of financial benefits to our clients of the Law Centres' activities on cases closed in this financial year, we gained £332,044 in financial benefits. This includes lump sum payments of benefits and ongoing entitlements.

Recruitment and retention of specialist staff remains a problem for Law Centres. This year we saw progress in this area when we were able to retain our Justice First Fellow Trainee as a Housing Solicitor. Our Welfare Benefits caseworker has also cross trained now in Immigration work and was successful in applying for the Social Welfare Solicitors Qualification Fund which will allow him to qualify as a Solicitor using the new Solicitors Qualification Exam route. We aim to train our staff in all areas of law at offered at the Law Centre in order to provide a person centered rather than subject specific way of working.

During the course of this financial year, we also recruited our new finance worker which has helped greatly with day to running of the Law Centre.

So far as concerns activities in the community library, the library is now open 27 hours a week with the assistance of over 68 active volunteers. We wish to thank our amazing team of volunteers without which we would not be able to provide these services to the community. Regular activities include book clubs, story time, school visits, local history display, scrabble, shared reading, craft groups and a youth group. These activities are all facilitated by volunteers who are wonderfully supported by our library development worker. We wish to thank our library steering group for their ongoing time, support and commitment to the library.

The Trustees also wish to thank our funders for their continued support for the Law Centre.

The Statement of Financial Activities for the year is set out on page 8 of the accounts.

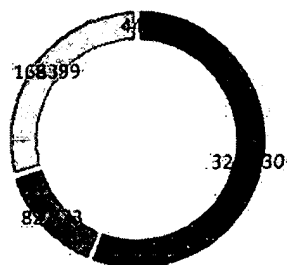
#### **Summary of key points**

The 10th year of Ealing Law Centre year continues to have its core services funded from grants, donations and fees earned through its Legal Aid contracts in Housing and Immigration and Welfare Benefits.

## Ealing Law Centre

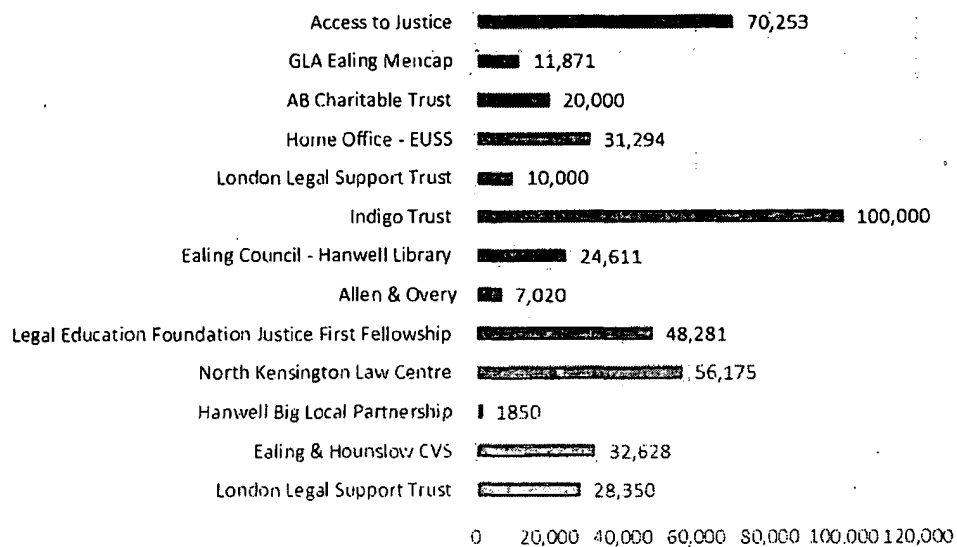
### Trustees' Report

#### Breakdown of Income



- Grant Income
- Earned Legal Aid income
- Charitable Activities
- Investment income

An analysis of the Grant Funders are shown in the following chart





## **Ealing Law Centre**

### **Trustees' Report**

#### **Work in Progress Comments**

£65,239 of the income (£576,152) shown in ELC's accounts is 'Work in Progress' - 11% of the total. This is income to be received in cash at some point in the future, rather than having tangibly arrived in the bank account.

This is an important way in which a Law Centre differs from most other charities - their accounts can suggest that their finances are significantly healthier than is actually the case on a day-to-day basis. This is a factor which needs to be borne in mind by potential donors and others with an interest in assessing charities' financial performance and needs.

To ensure that ELC has sufficient working capital, the Trustees' policy is to build its reserves to the point where they cover 6 months' operating costs. The level of reserves has increased during 2022-23 - from £222,187 to £260,812.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Ealing Law Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with 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".

Company law requires the trustees to prepare financial statements for each financial year. 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

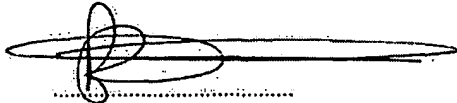
#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

**Ealing Law Centre**

**Trustees' Report**

The annual report was approved by the trustees of the charity on 12 December 2023 and signed on its behalf by:

A handwritten signature in black ink, consisting of a stylized 'R' followed by a long horizontal stroke.

Richard Gowthorpe  
Chair and trustee

## **Ealing Law Centre**

### **Independent Examiner's Report to the trustees of Ealing Law Centre ('the Company')**

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the Ealing Law Centre ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. 11 26

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the charity's trustees of Ealing Law Centre 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 Ealing Law Centre 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### **Independent examiner's statement**

Since Ealing Law Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Ealing Law Centre 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

## **Ealing Law Centre**

### **Independent Examiner's Report to the trustees of Ealing Law Centre ('the Company')**

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.



Timothy Sullivan  
Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

Date: 30/12/2023

**Ealing Law Centre**

**Statement of Financial Activities for the Year Ended 31 March 2023**  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>							
Donations and legacies	3	168,902	156,078	324,980	87,999	229,300	317,299
Charitable activities	4	251,172	-	251,172	154,567	-	154,567
Investment income	5	440	-	440	7	-	7
Total income		<u>420,514</u>	<u>156,078</u>	<u>576,592</u>	<u>242,573</u>	<u>229,300</u>	<u>471,873</u>
<b>Expenditure on:</b>							
Charitable activities	6	<u>(372,913)</u>	<u>(158,078)</u>	<u>(530,991)</u>	<u>(261,678)</u>	<u>(229,300)</u>	<u>(490,978)</u>
Total expenditure		<u>(372,913)</u>	<u>(158,078)</u>	<u>(530,991)</u>	<u>(261,678)</u>	<u>(229,300)</u>	<u>(490,978)</u>
Net income/(expenditure)		47,601	(2,000)	45,601	(19,105)	-	(19,105)
Transfers between funds		<u>(2,000)</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		45,601	-	45,601	(19,105)	-	(19,105)
<b>Reconciliation of funds</b>							
Total funds brought forward		<u>222,187</u>	<u>-</u>	<u>222,187</u>	<u>241,292</u>	<u>-</u>	<u>241,292</u>
Total funds carried forward	17	<u>267,788</u>	<u>-</u>	<u>267,788</u>	<u>222,187</u>	<u>-</u>	<u>222,187</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 17.

The notes on pages 14 to 26 form an integral part of these financial statements.

**Ealing Law Centre**

**(Registration number: 08151033)**  
**Balance Sheet as at 31 March 2023**

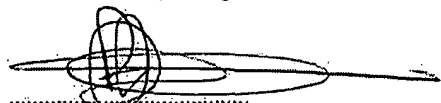
	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	6,976	9,228
<b>Current assets</b>			
Debtors	13	150,597	155,990
Cash at bank and in hand	14	165,848	168,679
		316,445	324,669
<b>Creditors: Amounts falling due within one year</b>	15	(55,633)	(111,710)
<b>Net current assets</b>		260,812	212,959
<b>Net assets</b>		267,788	222,187
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		267,788	222,187
<b>Total funds</b>	17	267,788	222,187

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 11 to 26 were approved by the trustees, and authorised for issue on 12 December 2023 and signed on their behalf by:



Richard Gowthorpe  
Chair and trustee

The notes on pages 14 to 26 form an integral part of these financial statements.

# **Ealing Law Centre**

## **Statement of Cash Flows for the Year Ended 31 March 2023**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		45,601	(19,105)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		5,159	4,880
Investment income	5	(440)	(7)
		<u>50,320</u>	<u>(14,232)</u>
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	13	5,393	(65,141)
Decrease in creditors	15	(10,016)	(3,789)
Decrease in deferred income		<u>(46,061)</u>	<u>(833)</u>
Net cash flows from operating activities		<u>(364)</u>	<u>(83,995)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	440	7
Purchase of tangible fixed assets	12	<u>(2,907)</u>	<u>(2,470)</u>
Net cash flows from investing activities		<u>(2,467)</u>	<u>(2,463)</u>
Net decrease in cash and cash equivalents		<u>(2,831)</u>	<u>(86,458)</u>
Cash and cash equivalents at 1 April		<u>168,679</u>	<u>255,137</u>
Cash and cash equivalents at 31 March		<u><u>165,848</u></u>	<u><u>168,679</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 14 to 26 form an integral part of these financial statements.

## **Ealing Law Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Hanwell Community Library  
Cherington Rd  
Hanwell  
London  
W7 3HL

These financial statements were authorised for issue by the trustees on 12 December 2023.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

Ealing Law Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.



## **Ealing Law Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about 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 periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

#### **Income and endowments**

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

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## **Ealing Law Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required, and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

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

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

##### **Asset class**

Furniture, fittings and equipment

##### **Depreciation method and rate**

straight line over 4 years

## **Ealing Law Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

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

## Ealing Law Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	3,650	-	3,650	2,667
Grants, including capital grants;				
Trust for London	-	-	-	12,500
The Legal Education Foundation	-	48,281	48,281	47,404
Pathways	-	(2,000)	(2,000)	4,000
Allen & Overy	-	7,020	7,020	-
Ealing Council - Hanwell Library	-	24,611	24,611	24,017
Indigo Trust	100,000	-	100,000	50,000
London Legal Support Trust	10,000	-	10,000	11,892
Home Office - EUSS	-	31,294	31,294	27,972
AB Charitable Trust	20,000	-	20,000	20,000
London Community Response	-	-	-	49,113
Hanwell Locality	-	-	-	3,000
GLA Ealing Mencap	-	11,871	11,871	2,814
Access to Justice	35,252	35,001	70,253	39,420
City Bridge	-	-	-	22,500
	<u>168,902</u>	<u>156,078</u>	<u>324,980</u>	<u>317,299</u>

## Ealing Law Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
London Legal Support Trust	28,350	28,350	-
Ealing & Hounslow CVS	32,628	32,628	32,625
Hanwell Big Local Partnership	1,850	1,850	5,845
North Kensington Law Centre	56,175	56,175	-
Legal aid agency	82,773	82,773	80,947
Other income	49,396	49,396	35,150
	<u>251,172</u>	<u>251,172</u>	<u>154,567</u>

#### 5 Investment Income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	440	440	7

#### 6 Expenditure on charitable activities

	Note	Total 2023 £	Total 2022 £
Draftsman		2,000	2,980
Project - Translation / Interpreter Fees		676	2,263
Travelling		463	995
Volunteer expenses		109	492
Compliance		16,269	11,583
Legal and professional		8,572	4,993
Support costs	7	<u>502,902</u>	<u>467,672</u>
		<u>530,991</u>	<u>490,978</u>

## Ealing Law Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

In addition to the expenditure analysed above, there are also support costs of £502,902 (2022 - £467,672) which relate directly to charitable activities. See note 7 for further details.

#### 7 Analysis of governance and support costs

##### Support costs

	Total 2023 £	Total 2022 £
Staff costs		
Wages and salaries	365,063	326,103
Social security costs	28,876	24,694
Pension costs	14,848	13,094
Staff training	1,832	2,573
Other staff costs	1,540	196
Rent and rates	34,051	33,457
Light, heat and power	10,199	5,562
Other premises and equipment	5,221	18,831
Printing, postage and stationery	5,939	8,528
Cleaning	10,758	7,886
Depreciation of fixtures and fittings	5,159	4,880
Repairs and maintenance	538	702
IT and communications	16,256	18,014
Sundries	544	244
Advertising	-	812
Independent examination	1,926	1,904
Bank charges	152	192
	<u>502,902</u>	<u>467,672</u>

## **Ealing Law Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **8 Net incoming/outgoing resources**

Net incoming/(outgoing) resources for the year include:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation of fixed assets	<u>5,159</u>	<u>4,880</u>

#### **9 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### **10 Staff costs**

The aggregate payroll costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	365,063	326,103
Social security costs	28,876	24,694
Pension costs	<u>14,848</u>	<u>13,094</u>
	<u>408,787</u>	<u>363,891</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Charitable activities	<u>14</u>	<u>11</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £45,855 (2022 - £43,000).

## Ealing Law Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2022	20,900	20,900
Additions	<u>2,907</u>	<u>2,907</u>
At 31 March 2023	<u>23,807</u>	<u>23,807</u>
<b>Depreciation</b>		
At 1 April 2022	11,672	11,672
Charge for the year	<u>5,159</u>	<u>5,159</u>
At 31 March 2023	<u>16,831</u>	<u>16,831</u>
<b>Net book value</b>		
At 31 March 2023	<u>6,976</u>	<u>6,976</u>
At 31 March 2022	<u>9,228</u>	<u>9,228</u>

#### 13 Debtors

	2023 £	2022 £
Trade debtors	12,284	14,525
Prepayments	12,580	4,296
Accrued income	74,025	101,844
Other debtors	<u>51,708</u>	<u>35,325</u>
	<u>150,597</u>	<u>155,990</u>

#### 14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>165,848</u>	<u>168,679</u>



## **Ealing Law Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **15 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	9,571	7,669
Other creditors	2,284	19,456
Accruals	12,239	6,985
Deferred income	31,539	77,600
	<u>55,633</u>	<u>111,710</u>

#### **16 Pension and other schemes**

##### **Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £14,848 (2022 - £13,094).

## Ealing Law Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<b>General</b>					
General Funds	222,187	420,514	(372,913)	(2,000)	267,788
<b>Restricted funds</b>					
The Legal Education Foundation	-	48,281	(48,281)	-	-
Pathways	-	(2,000)	-	2,000	-
Allen & Overy Foundation	-	7,020	(7,020)	-	-
Ealing Council - Hanwell Library	-	24,611	(24,611)	-	-
Home Office - EUSS	-	31,294	(31,294)	-	-
Access to Justice Foundation	-	35,001	(35,001)	-	-
GLA Ealing Mencap	-	11,871	(11,871)	-	-
	<u>-</u>	<u>156,078</u>	<u>(158,078)</u>	<u>2,000</u>	<u>-</u>
<b>Total funds</b>	<u>222,187</u>	<u>576,592</u>	<u>(530,991)</u>	<u>-</u>	<u>267,788</u>

## Ealing Law Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	241,292	242,573	(261,678)	222,187
<b>Restricted funds</b>				
Trust for London	-	12,500	(12,500)	-
City Bridge Trust	-	22,500	(22,500)	-
The Legal Education Foundation	-	47,404	(47,404)	-
Pathways	-	4,000	(4,000)	-
Ealing Council - Hanwell Library	-	24,017	(24,017)	-
Home Office - EUSS	-	27,972	(27,972)	-
Access to Justice Foundation	-	39,420	(39,420)	-
	<u>-</u>	<u>177,813</u>	<u>(177,813)</u>	<u>-</u>
<b>Total funds</b>	<u>241,292</u>	<u>420,386</u>	<u>(439,491)</u>	<u>222,187</u>

The specific purposes for which the funds are to be applied are as follows:-

Legal Education Foundation - funding Justice First Fellowship trainee solicitor

Pathways - funding the Crisis Navigator

Allen and Overy - funds the salary costs for our legal intern placement

Ealing Council - funding to run a Community Managed Library

Home Office (EUSS) - Immigration support for vulnerable EU citizens to complete their UK settlement

Access to Justice Foundation - Help Accessing Legal Support - improve and sustain access to early legal advice

Greater London Authority Ealing Mencap - advice in the community project with Ealing Advice Service and GOSAID