

# CAMDEN COMMUNITY LAW CENTRE

England & Wales · Charity number 290441

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [01854266](#)

**Registered** 1984-11-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 12 Greenland Road  
London  
NW1 0AY

**Phone** 02072846510

**Email** [admin@nwllc.org.uk](mailto:admin@nwllc.org.uk)

**Website** [www.nwllc.org.uk](http://www.nwllc.org.uk)

## Activities

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**Objects:** 3.1 THE CHARITY'S OBJECTS ARE RESTRICTED SPECIFICALLY IN EACH CASE ONLY FOR THE PUBLIC BENEFIT:3.1.1 TO PREVENT AND RELIEVE POVERTY BY PROVIDING IN PARTICULAR BUT NOT LIMITED TO A RANGE OF LEGAL SERVICES, CASE WORK AND REPRESENTATION FOR THE COMMUNITY; 3.1.2 TO ADVANCE EDUCATION OF PEOPLE AND TO EMPOWER THEM TO UNDERSTAND THEIR RIGHTS BY PROVIDING IN PARTICULAR BUT NOT LIMITED TO PUBLIC LEGAL EDUCATION IN ADDITION TO CASE WORK; AND 3.1.3 TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME DETERMINE.

**Activities:** High quality advice to Camden's most deprived residents through telephone and face to face work. We reach BME and refugee communities by having a number of advisers from those communities. Areas of advice offered are: Welfare Benefits, Employment, Debt, Housing, Asylum and Immigration - we include representation at Tribunals and Outreach sessions in libraries and Community Centre.

## Classification

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

## Geography

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- **Area of benefit:** LONDON BOROUGH OF CAMDEN
- Camden

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£640,989	£504,467	£919,952	11
2024-03-31	£633,001	£493,465	£783,430	11
2023-03-31	£453,074	£355,604	-	-
2022-03-31	£359,513	£324,040	-	-
2021-03-31	£571,668	£378,703	£510,951	9

## Trustees

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Name	Role	Appointed
Annika Kumar		2022-03-21
DEREK WOOD OBE QC		2015-11-26
Koula Ioannou		
MANUELA GRAYSON		2013-01-29
MR JOHN CHARLES COWLAY		
Phoebe McLarty		2022-03-21
SANDI MATHER		2013-01-29

**CAMDEN COMMUNITY LAW CENTRE**

England & Wales - Charity number 290441

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# Accounts

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**CAMDEN COMMUNITY 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**

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for the year ended 31 March 2025**

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**CAMDEN COMMUNITY LAW CENTRE**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**for the year ended 31 March 2025**

<b>TRUSTEES</b>	Ms M B Grayson - Chair Ms K Ioannou Mrs A M Mason (resigned 13.6.25) Ms S Mather D A Wood J C Cowley A Kumar P McLarty
<b>COMPANY SECRETARY</b>	S Canning
<b>REGISTERED OFFICE</b>	12 Greenland Road Camden Town London NW1 0AY
<b>REGISTERED COMPANY NUMBER</b>	01854266 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	290441
<b>AUDITORS</b>	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA

**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**

**Objectives and aims**

The charity's objects and its principal activity continues to be that of providing free accessible legal advice and representation to the local community in the London Borough of Camden. The charity has the general aim of improving the quality of life for the residents and those in the wider area who are on low incomes by working towards its principal activity, and improving rights and access of those rights by the wider community.

The strategies employed to achieve the charity's objectives are to:

- (i) Target communities of need for social welfare law advice with high quality specialist services of salaried staff and volunteers;
- (ii) Encourage participation in governance of the law centre by local residents;
- (iii) Where possible to bring test cases that are capable of bringing about widespread changes to residents' rights;
- (iv) Improving residents' knowledge of their rights through education and policy work.

**Significant activities**

The Law Centre helped over 2,000 people and opened over 300 new cases in the area of housing, immigration, employment and welfare benefits.

As a lead member of the Camden Advice Partnership we collaborate with our advice service colleagues in the London Borough of Camden and surrounding areas to ensure the strategic coordination and delivery of advices to strengthen the resilience of residents.

**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 local community in Camden.

**FINANCIAL REVIEW**

**Financial position**

The principal funding sources of the Law Centre continue to be the London Borough of Camden and the Legal Aid Agency.

The Law Centre has continued efforts to secure funds and develop projects such as expanding access to justice victims of domestic abuse and for people from BAME communities and tackling problems associated with homelessness. Funding for domestic abuse advice services was provided by the London Borough of Camden through its Violence Against Women and Girls (VAWG) programme. Professional legal services provided by salaried staff, volunteer services, and community work has been maintained.

The Centre's gross for this year income was £640,989 against £633,001, and expenditure from £504,467 to £493,465. This resulted in net incoming resources of £136,522 compared with £139,536 in the previous year. At the end restricted funds amounted to £nil (2023 £nil), while unrestricted funds which were £783,430 at the previous year's end have increased to a balance of £919,952.

**Reserves policy**

It is the policy of the Law Centre that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve months' expenditure. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the Law Centre's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## CAMDEN COMMUNITY LAW CENTRE

### REPORT OF THE TRUSTEES for the year ended 31 March 2025

#### **FUTURE PLANS**

In 2023 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.

Following a legal aid tender CCLC secured new legal aid contracts in housing, immigration, benefits and public law which commenced from September 2024. In November 2024 the Legal Aid Agency approved the novation of these contracts over to NWLLC as part of the business restructure.

#### **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.

The company is a charity and is limited by guarantee, and not having a share capital, each member undertakes to contribute a sum not exceeding £1 in the event of the company being wound up. The company is bound by its memorandum and articles of association.

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.

##### **Organisational structure**

The company is controlled by a board of directors (trustees) who are independent and receive no remuneration for their involvement. Day to day management is delegated to the Director, Sean Canning.

The Directors and Trustees of the Law Centre carry out an Annual Review of the Law Centre's service, provision, finances and strategic approach in the course of approving the Law Centre's three year rolling Business Plan.

##### **Induction and training of new trustees**

New Trustees undergo an orientation day to brief them on the legal obligations under charity and company law, the constitutional documents, decision making processes, business planning and financial procedures and performances.

##### **Key management remuneration**

During the year key management were remunerated £36,000 (2024: £36,000).

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

An aspect of this is the consideration of the challenges and risks that the Law Centre will be facing and the strategies which are appropriate in order to mitigate those risks.

Systems and procedures are established to limit identified risks and to minimise any potential impact on the Charity should any of those risks materialise.

Trustees and staff underwent training to prepare for the introduction of the new data protection changes following the introduction of GDPR and the Data Protection Act 2018. As a data controller, this has necessitated a review of all business activities across the organisation in relation to the processing of personally sensitive data.

The Trustees also considered ongoing risks and the systems and procedures in place to mitigate them. Consideration of the risk of legal action focused on showing that adequate systems were in place to ensure that advice and legal work provided by the Law Centre met criteria laid down by the Law Society Lexcel Practice Management Standards and Legal Aid Agency to ensure good quality service delivery and sound management systems. Procedures are also in place to ensure compliance with service level agreements with other funders including London Borough of Camden, National Lottery Fund and the City Bridge Trust. Professional indemnity cover is now in line with Legal Aid requirements.

A review of the office insurance and management systems was also considered and monitored on an ongoing basis to:-

- a) minimise detrimental financial impact due to accidents or other unforeseen events such as theft, fire, flood or loss of data and;
- b) find best value for money.

Financial monitoring and reporting systems are monitored regularly both internally and externally. Regular weekly checks by staff and monthly reports to Trustees minimise unforeseen financial contingencies. The organisation is also subject to annual audit inspection as part of the Law Society Lexcel accreditation compliance and by an independent examiner.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Camden Community Law Centre for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**CAMDEN COMMUNITY LAW CENTRE**

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2025**

**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 25.9.25 and signed on its behalf by:



Ms M B Grayson - Chair - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
CAMDEN COMMUNITY LAW CENTRE**

**Opinion**

We have audited the financial statements of Camden Community 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  
CAMDEN COMMUNITY 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](http://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  
CAMDEN COMMUNITY 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: 25/9/25

**CAMDEN COMMUNITY LAW CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 March 2025**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	11,332	-	-	11,332	76,428
<b>Charitable activities</b>						
Legal advice	4	390,734	-	211,333	602,067	551,675
Investment income	3	27,590	-	-	27,590	4,898
<b>Total</b>		<u>429,656</u>	<u>-</u>	<u>211,333</u>	<u>640,989</u>	<u>633,001</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>						
Legal advice	5	165,278	-	211,333	376,611	367,159
Support costs		127,856	-	-	127,856	126,306
<b>Total</b>		<u>293,134</u>	<u>-</u>	<u>211,333</u>	<u>504,467</u>	<u>493,465</u>
<b>NET INCOME</b>						
Transfers between funds	16	136,522	-	-	136,522	139,536
		60,000	(60,000)	-	-	-
<b>Net movement in funds</b>		<u>196,522</u>	<u>(60,000)</u>	<u>-</u>	<u>136,522</u>	<u>139,536</u>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		283,430	500,000	-	783,430	643,894
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>479,952</u>	<u>440,000</u>	<u>-</u>	<u>919,952</u>	<u>783,430</u>

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

**BALANCE SHEET  
31 March 2025**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	11	2,320	-	-	2,320	1,004
<b>CURRENT ASSETS</b>						
Work in progress	12	106,524	-	-	106,524	86,824
Debtors	13	484,916	-	-	484,916	169,274
Cash at bank		9,222	440,000	-	449,222	662,280
		<u>600,662</u>	<u>440,000</u>	-	<u>1,040,662</u>	<u>918,378</u>
<b>CREDITORS</b>						
Amounts falling due within one year	14	(123,030)	-	-	(123,030)	(135,952)
<b>NET CURRENT ASSETS</b>		<u>477,632</u>	<u>440,000</u>	-	<u>917,632</u>	<u>782,426</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>479,952</u>	<u>440,000</u>	-	<u>919,952</u>	<u>783,430</u>
<b>NET ASSETS</b>		<u>479,952</u>	<u>440,000</u>	-	<u>919,952</u>	<u>783,430</u>
<b>FUNDS</b>						
Unrestricted funds:	16					
General fund					479,952	283,430
Staff and Premises Contingency Fund					440,000	500,000
					<u>919,952</u>	<u>783,430</u>
<b>TOTAL FUNDS</b>					<u>919,952</u>	<u>783,430</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 25.9.25 and were signed on its behalf by:

  
 M B Grayson - Chair - Trustee

**CAMDEN COMMUNITY LAW CENTRE**

**CASH FLOW STATEMENT  
for the year ended 31 March 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(238,815)</u>	<u>47,754</u>
Net cash (used in)/provided by operating activities		<u>(238,815)</u>	<u>47,754</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(1,833)</u>	<u>(1,302)</u>
Interest received		<u>27,590</u>	<u>4,898</u>
Net cash provided by investing activities		<u>25,757</u>	<u>3,596</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<u>(213,058)</u>	<u>51,350</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>662,280</u>	<u>610,930</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>449,222</u></u>	<u><u>662,280</u></u>

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

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

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of financial activities)	136,522	139,536
<b>Adjustments for:</b>		
Depreciation charges	517	2,278
Interest received	(27,590)	(4,898)
Increase in work in progress	(19,700)	(1,399)
Increase in debtors	(315,642)	(143,201)
(Decrease)/increase in creditors	(12,922)	55,438
	<u>(238,815)</u>	<u>47,754</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank	662,280	(213,058)	449,222
	<u>662,280</u>	<u>(213,058)</u>	<u>449,222</u>
<b>Total</b>	<u>662,280</u>	<u>(213,058)</u>	<u>449,222</u>

The notes form part of these financial statements

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 about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on the 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 current and future periods.

**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.

Fixtures and fittings	- 25% on cost
Computer 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.

**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.

**CAMDEN COMMUNITY LAW CENTRE**

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

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	<u>11,332</u>	<u>76,428</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Interest receivable	<u>27,590</u>	<u>4,898</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2025	2024
		£	£
Grants	Legal advice	211,333	230,395
Legal advice	Legal advice	255,734	186,280
Service Level Contracts	Legal advice	135,000	135,000
		<u>602,067</u>	<u>551,675</u>

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

	2025	2024
	£	£
Trust for London	-	20,000
City Bridge Trust	12,262	49,024
The National Lottery Community Fund	-	70,129
The Access to Justice Foundation	139,683	-
DVA Victims/Survivors	41,245	41,245
Immigration advice	18,143	49,997
	<u>211,333</u>	<u>230,395</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Legal advice	376,611	-	376,611
Support costs	10,166	117,690	127,856
	<u>386,777</u>	<u>117,690</u>	<u>504,467</u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**6. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Support costs	<u>111,545</u>	<u>6,145</u>	<u>117,690</u>

**7. NET INCOME/(EXPENDITURE)**

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

	2025 £	2024 £
Auditors' remuneration	6,145	6,013
Depreciation - owned assets	<u>517</u>	<u>2,278</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	322,889	310,703
Social security costs	27,236	25,232
Other pension costs	26,486	24,751
	<u>376,611</u>	<u>360,686</u>

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

	2025	2024
Charitable	7	8
Administration	4	3
	<u>11</u>	<u>11</u>

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

**CAMDEN COMMUNITY LAW CENTRE**

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	76,428	-	-	76,428
<b>Charitable activities</b>				
Legal advice	321,280	-	230,395	551,675
Investment income	4,898	-	-	4,898
<b>Total</b>	<u>402,606</u>	<u>-</u>	<u>230,395</u>	<u>633,001</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Legal advice	136,764	-	230,395	367,159
Support costs	126,306	-	-	126,306
<b>Total</b>	<u>263,070</u>	<u>-</u>	<u>230,395</u>	<u>493,465</u>
<b>NET INCOME</b>	139,536	-	-	139,536
Transfers between funds	(100,000)	100,000	-	-
<b>Net movement in funds</b>	39,536	-100,000	-	139,536
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	243,894	400,000	-	643,894
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>283,430</u>	<u>500,000</u>	<u>-</u>	<u>783,430</u>

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024	11,529	26,692	38,221
Additions	-	1,833	1,833
At 31 March 2025	<u>11,529</u>	<u>28,525</u>	<u>40,054</u>
<b>DEPRECIATION</b>			
At 1 April 2024	11,529	25,688	37,217
Charge for year	-	517	517
At 31 March 2025	<u>11,529</u>	<u>26,205</u>	<u>37,734</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>-</u>	<u>2,320</u>	<u>2,320</u>
At 31 March 2024	<u>-</u>	<u>1,004</u>	<u>1,004</u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**12. WORK IN PROGRESS**

	2025	2024
	£	£
Work in progress	<u>106,524</u>	<u>86,824</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	56,408	18,199
Other debtors	411,888	134,329
Prepayments	16,620	16,746
	<u>484,916</u>	<u>169,274</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	19,892	8,305
VAT	12,589	11,535
Accruals and deferred income	90,549	116,112
	<u>123,030</u>	<u>135,952</u>

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	41,500	41,500
Between one and five years	71,261	112,760
	<u>112,761</u>	<u>154,260</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	283,430	136,522	60,000	479,952
Staff and Premises Contingency Fund	500,000	-	(60,000)	440,000
	<u>783,430</u>	<u>136,522</u>	<u>-</u>	<u>919,952</u>
<b>TOTAL FUNDS</b>	<u>783,430</u>	<u>136,522</u>	<u>-</u>	<u>919,952</u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	429,656	(293,134)	136,522
<b>Restricted funds</b>			
City Bridge Trust	12,262	(12,262)	-
The Access to Justice Foundation	139,683	(139,683)	-
DVA Victims/Survivors	41,245	(41,245)	-
Immigration advice	18,143	(18,143)	-
	<u>211,333</u>	<u>(211,333)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>640,989</u>	<u>(504,467)</u>	<u>136,522</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	243,894	139,536	-(100,000)	283,430
Staff and Premises Contingency Fund	400,000	-	100,000	500,000
	<u>643,894</u>	<u>139,536</u>	<u>-</u>	<u>783,430</u>
<b>TOTAL FUNDS</b>	<u>643,894</u>	<u>139,536</u>	<u>-</u>	<u>783,430</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	402,606	(263,070)	139,536
<b>Restricted funds</b>			
Trust for London	20,000	(20,000)	-
City Bridge Trust	49,024	(49,024)	-
The National Lottery Community Fund	70,129	(70,129)	-
DVA Victims/Survivors	41,245	(41,245)	-
Immigration advice	49,997	(49,997)	-
	<u>230,395</u>	<u>(230,395)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>633,001</u>	<u>(493,465)</u>	<u>139,536</u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**17. RELATED PARTY DISCLOSURES**

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

**CAMDEN COMMUNITY LAW CENTRE**

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

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,332	76,428
<b>Investment income</b>		
Interest receivable	27,590	4,898
<b>Charitable activities</b>		
Grants	211,333	230,395
Legal advice	255,734	186,280
Service Level Contracts	135,000	135,000
	<hr/>	<hr/>
	602,067	551,675
	<hr/>	<hr/>
<b>Total incoming resources</b>	640,989	633,001
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	322,889	310,703
Social security	27,236	25,232
Pensions	26,486	24,751
Volunteer expenses	-	3
Subscriptions & journals	6,403	8,733
Professional insurance	2,132	-
Lexcel costs	1,631	1,315
	<hr/>	<hr/>
	386,777	370,737
 <b>Support costs</b>		
<b>Other</b>		
Rent & rates	36,388	46,547
Insurance	746	148
Light and heat	3,706	1,985
Telephone	5,080	4,325
Printing, postage & stationery	4,649	4,519
Repairs & maintenance	5,140	4,770
Bookkeeping	963	1,419
Bank charges	1,491	1,678
Computer expenses	15,298	17,430
Cleaning	531	2,680
Miscellaneous expenses	91	897
Storage	5,944	2,323
Professional fees	1,461	-
Staff training & expenses	29,540	25,716
Computer equipment	517	2,278
	<hr/>	<hr/>
	111,545	116,715

This page does not form part of the statutory financial statements

**CAMDEN COMMUNITY LAW CENTRE**

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

	2025 £	2024 £
<b>Other</b>		
<b>Governance costs</b>		
Auditors' remuneration	<u>6,145</u>	<u>6,013</u>
Total resources expended	<u>504,467</u>	<u>493,465</u>
<b>Net income</b>	<u><u>136,522</u></u>	<u><u>139,536</u></u>

This page does not form part of the statutory financial statements

**CAMDEN COMMUNITY LAW CENTRE**

England & Wales - Charity number 290441

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# Accounts

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**REGISTERED COMPANY NUMBER: 01854266 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 290441**

**CAMDEN COMMUNITY LAW CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

**CAMDEN COMMUNITY LAW CENTRE**

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for the year ended 31 March 2024**

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**CAMDEN COMMUNITY LAW CENTRE**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**for the year ended 31 March 2024**

<b>TRUSTEES</b>	Ms M B Grayson Ms K Ioannou Mrs A M Mason Ms S Mather Ms S E Scott (resigned 28.11.23) D A Wood - Chair J C Cowley A Kumar P McLarty
<b>COMPANY SECRETARY</b>	Ms M B Grayson
<b>REGISTERED OFFICE</b>	12 Greenland Road Camden Town London NW1 0AY
<b>REGISTERED COMPANY NUMBER</b>	01854266 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	290441
<b>AUDITORS</b>	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA

## CAMDEN COMMUNITY LAW CENTRE

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

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objects and its principal activity continues to be that of providing free accessible legal advice and representation to the local community in the London Borough of Camden. The charity has the general aim of improving the quality of life for the residents and those in the wider area who are on low incomes by working towards its principal activity, and improving rights and access of those rights by the wider community.

The strategies employed to achieve the charity's objectives are to:

- (i) Target communities of need for social welfare law advice with high quality specialist services of salaried staff and volunteers;
- (ii) Encourage participation in governance of the law centre by local residents;
- (iii) Where possible to bring test cases that are capable of bringing about widespread changes to residents' rights;
- (iv) Improving residents' knowledge of their rights through education and policy work.

##### **Significant activities**

The Law Centre helped over 2,000 people and opened over 300 new cases in the area of housing, immigration, employment and welfare benefits.

As a lead member of the Camden Advice Partnership we collaborate with our advice service colleagues in the London Borough of Camden and surrounding areas to ensure the strategic coordination and delivery of advices to strengthen the resilience of residents.

##### **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 local community in Camden.

#### **FINANCIAL REVIEW**

##### **Financial position**

The principal funding sources of the Law Centre continue to be the London Borough of Camden and the Legal Aid Agency. During the year we received a grant from the National Lottery Community Fund towards towards our work supporting people affected by the cost of living crisis.. Our three year grant funding from City Bridge Trust to provide a Tribunal Welfare Benefits Representation service will continue until June 2024.

The Law Centre has continued efforts to secure funds and develop projects such as expanding access to justice for people from BAME communities and tackling problems associated with youth homelessness. Professional legal services provided by salaried staff, volunteer services, and community work has been maintained.

The Centre's gross for this year income was £633,001 against £453,074, and expenditure from £493,465 to £355,604. This resulted in net incoming resources of £139,536 compared with £97,470 in the previous year. At the end restricted funds amounted to £nil (2023 £nil), while unrestricted funds which were £643,894 at the previous year's end have increased to a balance of £783,430.

##### **Reserves policy**

It is the policy of the Law Centre that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve months' expenditure. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the Law Centre's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## CAMDEN COMMUNITY LAW CENTRE

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

#### **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.

Following a recent legal aid tender NWLLC have secured new legal aid contracts in housing, immigration, benefits and public law which will commence from September 2024.

#### **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.

The company is a charity and is limited by guarantee, and not having a share capital, each member undertakes to contribute a sum not exceeding £1 in the event of the company being wound up. The company is bound by its memorandum and articles of association.

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.

##### **Organisational structure**

The company is controlled by a board of directors (trustees) who are independent and receive no remuneration for their involvement. Day to day management is delegated to the Director, Sean Canning.

The Directors and Trustees of the Law Centre carry out an Annual Review of the Law Centre's service, provision, finances and strategic approach in the course of approving the Law Centre's three year rolling Business Plan.

##### **Induction and training of new trustees**

New Trustees undergo an orientation day to brief them on the legal obligations under charity and company law, the constitutional documents, decision making processes, business planning and financial procedures and performances.

##### **Key management remuneration**

During the year key management were remunerated £36,000 (2023: £36,000).

## CAMDEN COMMUNITY LAW CENTRE

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

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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.

An aspect of this is the consideration of the challenges and risks that the Law Centre will be facing and the strategies which are appropriate in order to mitigate those risks.

Systems and procedures are established to limit identified risks and to minimise any potential impact on the Charity should any of those risks materialise.

Trustees and staff underwent training to prepare for the introduction of the new data protection changes following the introduction of GDPR and the Data Protection Act 2018. As a data controller, this has necessitated a review of all business activities across the organisation in relation to the processing of personally sensitive data.

The Trustees also considered ongoing risks and the systems and procedures in place to mitigate them. Consideration of the risk of legal action focused on showing that adequate systems were in place to ensure that advice and legal work provided by the Law Centre met criteria laid down by the Law Society Lexcel Practice Management Standards and Legal Aid Agency to ensure good quality service delivery and sound management systems. Procedures are also in place to ensure compliance with service level agreements with other funders including London Borough of Camden, National Lottery Fund and the City Bridge Trust. Professional indemnity cover is now in line with Legal Aid requirements.

A review of the office insurance and management systems was also considered and monitored on an ongoing basis to:-  
a) minimise detrimental financial impact due to accidents or other unforeseen events such as theft, fire, flood or loss of data and;  
b) find best value for money.

Financial monitoring and reporting systems are monitored regularly both internally and externally. Regular weekly checks by staff and monthly reports to Trustees minimise unforeseen financial contingencies. The organisation is also subject to annual audit inspection as part of the Law Society Lexcel accreditation compliance and by an independent examiner.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Camden Community Law Centre for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**CAMDEN COMMUNITY LAW CENTRE**

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

**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 .....3.10.24..... and signed on its behalf by:

  
.....  
Ms MB Grayson - Trustee

# REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CAMDEN COMMUNITY LAW CENTRE

## **Opinion**

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

In our opinion the financial statements:

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

## **Basis for opinion**

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

## **Conclusions relating to going concern**

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

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

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

## **Other information**

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

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

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

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the trustees is inconsistent in any material respect with the financial statements;
- or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CAMDEN COMMUNITY LAW CENTRE

### **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**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

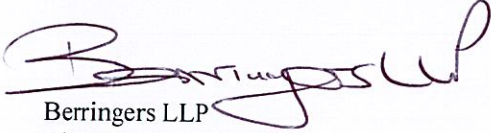
- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
CAMDEN COMMUNITY LAW CENTRE**

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Berringers LLP  
Chartered Accountants  
and Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

3 October 2024

**CAMDEN COMMUNITY LAW CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 March 2024**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	76,428	-	-	76,428	300
<b>Charitable activities</b>						
Legal advice	4	321,280	-	230,395	551,675	452,774
Investment income	3	4,898	-	-	4,898	-
<b>Total</b>		<u>402,606</u>	<u>-</u>	<u>230,395</u>	<u>633,001</u>	<u>453,074</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>						
Legal advice	5	136,764	-	230,395	367,159	269,952
Support costs		126,306	-	-	126,306	85,652
<b>Total</b>		<u>263,070</u>	<u>-</u>	<u>230,395</u>	<u>493,465</u>	<u>355,604</u>
<b>NET INCOME</b>						
Transfers between funds	16	139,536 (100,000)	- 100,000	- -	139,536 -	97,470 -
<b>Net movement in funds</b>		<u>39,536</u>	<u>100,000</u>	<u>-</u>	<u>139,536</u>	<u>97,470</u>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		243,894	400,000	-	643,894	546,424
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>283,430</u>	<u>500,000</u>	<u>-</u>	<u>783,430</u>	<u>643,894</u>

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

**BALANCE SHEET  
31 March 2024**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	11	1,004	-	-	1,004	1,980
<b>CURRENT ASSETS</b>						
Work in progress	12	86,824	-	-	86,824	85,425
Debtors	13	169,274	-	-	169,274	26,073
Cash at bank		162,280	500,000	-	662,280	610,930
		<u>418,378</u>	<u>500,000</u>	<u>-</u>	<u>918,378</u>	<u>722,428</u>
<b>CREDITORS</b>						
Amounts falling due within one year	14	(135,952)	-	-	(135,952)	(80,514)
<b>NET CURRENT ASSETS</b>		<u>282,426</u>	<u>500,000</u>	<u>-</u>	<u>782,426</u>	<u>641,914</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>283,430</u>	<u>500,000</u>	<u>-</u>	<u>783,430</u>	<u>643,894</u>
<b>NET ASSETS</b>		<u>283,430</u>	<u>500,000</u>	<u>-</u>	<u>783,430</u>	<u>643,894</u>
<b>FUNDS</b>	16					
Unrestricted funds:						
General fund					283,430	243,894
Staff and Premises Contingency Fund					500,000	400,000
					<u>783,430</u>	<u>643,894</u>
<b>TOTAL FUNDS</b>					<u>783,430</u>	<u>643,894</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 deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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 audited under the requirements of Section 145 of the Charities Act 2011.

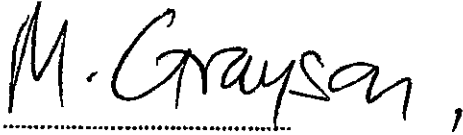
The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

**BALANCE SHEET - continued**  
**31 March 2024**

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 3.10.24 and were signed on its behalf by:



.....  
MB Grayson - Trustee

**CAMDEN COMMUNITY LAW CENTRE**

**CASH FLOW STATEMENT**  
for the year ended 31 March 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	47,754	46,290
Net cash provided by operating activities		<u>47,754</u>	<u>46,290</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,302)	-
Interest received		4,898	-
Net cash provided by investing activities		<u>3,596</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<u>51,350</u>	46,290
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>610,930</u>	<u>564,640</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>662,280</u></u>	<u><u>610,930</u></u>

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

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

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
<b>Net income for the reporting period (as per the Statement of financial activities)</b>	<b>139,536</b>	<b>97,470</b>
<b>Adjustments for:</b>		
Depreciation charges	2,278	3,069
Interest received	(4,898)	-
Increase in work in progress	(1,399)	(50,556)
Increase in debtors	(143,201)	(7,766)
Increase in creditors	55,438	4,073
<b>Net cash provided by operations</b>	<b>47,754</b>	<b>46,290</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
<b>Net cash</b>			
Cash at bank	610,930	51,350	662,280
	<u>610,930</u>	<u>51,350</u>	<u>662,280</u>
<b>Total</b>	<b>610,930</b>	<b>51,350</b>	<b>662,280</b>

The notes form part of these financial statements

## CAMDEN COMMUNITY LAW CENTRE

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

#### I. 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 about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on the 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 current and future periods.

##### **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.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

##### **Work in progress**

Work in progress is valued at net realisable value, after making due allowance for slow moving work.

##### **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.

##### **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.

**CAMDEN COMMUNITY LAW CENTRE**

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

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	76,428	300
	<u>76,428</u>	<u>300</u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Interest receivable - trading	4,898	-
	<u>4,898</u>	<u>-</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2024	2023
		£	£
Grants	Legal advice	230,395	140,151
Legal advice	Legal advice	186,280	177,623
Service Level Contracts	Legal advice	135,000	135,000
		<u>551,675</u>	<u>452,774</u>

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

	2024	2023
	£	£
Trust for London	20,000	-
AB Charitable Trust	-	15,000
City Bridge Trust	49,024	48,115
The National Lottery Community Fund	70,129	44,340
Law Centres Federation	-	20,500
The Access to Justice Foundation	-	12,196
DVA Victims/Survivors	41,245	-
Immigration advice	49,997	-
	<u>230,395</u>	<u>140,151</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Legal advice	360,686	6,473	367,159
Support costs	10,051	116,255	126,306
	<u>370,737</u>	<u>122,728</u>	<u>493,465</u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**6. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
Legal advice	6,473	-	6,473
Support costs	110,242	6,013	116,255
	<u>116,715</u>	<u>6,013</u>	<u>122,728</u>

**7. NET INCOME/(EXPENDITURE)**

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

	2024	2023
	£	£
Auditors' remuneration	6,013	5,775
Depreciation - owned assets	2,278	3,069
	<u>8,291</u>	<u>8,844</u>

**8. 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.

**9. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	310,703	243,949
Social security costs	25,232	8,640
Other pension costs	24,751	17,363
	<u>360,686</u>	<u>269,952</u>

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

	2024	2023
Charitable	8	8
Administration	3	1
	<u>11</u>	<u>9</u>

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

**CAMDEN COMMUNITY LAW CENTRE**

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	300	-	-	300
<b>Charitable activities</b>				
Legal advice	339,819	-	112,955	452,774
<b>Total</b>	<u>340,119</u>	<u>-</u>	<u>112,955</u>	<u>453,074</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Legal advice	156,997	-	112,955	269,952
Support costs	85,652	-	-	85,652
<b>Total</b>	<u>242,649</u>	<u>-</u>	<u>112,955</u>	<u>355,604</u>
<b>NET INCOME</b>				
Transfers between funds	97,470 (100,000)	- 100,000	- -	97,470 -
<b>Net movement in funds</b>	(2,530)	100,000	-	97,470
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	246,424	300,000	-	546,424
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>243,894</u></u>	<u><u>400,000</u></u>	<u><u>-</u></u>	<u><u>643,894</u></u>

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	11,529	25,390	36,919
Additions	-	1,302	1,302
At 31 March 2024	<u>11,529</u>	<u>26,692</u>	<u>38,221</u>
<b>DEPRECIATION</b>			
At 1 April 2023	11,529	23,410	34,939
Charge for year	-	2,278	2,278
At 31 March 2024	<u>11,529</u>	<u>25,688</u>	<u>37,217</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>1,004</u>	<u>1,004</u>
At 31 March 2023	<u>-</u>	<u>1,980</u>	<u>1,980</u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**12. WORK IN PROGRESS**

	<b>2024</b>	<b>2023</b>
	£	£
Work in progress	<u>86,824</u>	<u>85,425</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Trade debtors	18,199	1,480
Other debtors	134,329	9,548
Prepayments	16,746	15,045
	<u>169,274</u>	<u>26,073</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	8,305	18,717
VAT	11,535	4,546
Accruals and deferred income	116,112	57,251
	<u>135,952</u>	<u>80,514</u>

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Within one year	41,500	-
Between one and five years	112,760	-
	<u>154,260</u>	<u>-</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	243,894	139,536	(100,000)	283,430
Staff and Premises Contingency Fund	400,000	-	100,000	500,000
	<u>643,894</u>	<u>139,536</u>	<u>-</u>	<u>783,430</u>
<b>TOTAL FUNDS</b>	<u>643,894</u>	<u>139,536</u>	<u>-</u>	<u>783,430</u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	402,606	(263,070)	139,536
<b>Restricted funds</b>			
Trust for London	20,000	(20,000)	-
City Bridge Trust	49,024	(49,024)	-
The National Lottery Community Fund	70,129	(70,129)	-
DVA Victims/Survivors	41,245	(41,245)	-
Immigration advice	49,997	(49,997)	-
	<u>230,395</u>	<u>(230,395)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>633,001</u></u>	<u><u>(493,465)</u></u>	<u><u>139,536</u></u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	246,424	97,470	(100,000)	243,894
Staff and Premises Contingency Fund	300,000	-	100,000	400,000
	<u>546,424</u>	<u>97,470</u>	<u>-</u>	<u>643,894</u>
<b>TOTAL FUNDS</b>	<u><u>546,424</u></u>	<u><u>97,470</u></u>	<u><u>-</u></u>	<u><u>643,894</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	340,119	(242,649)	97,470
<b>Restricted funds</b>			
City Bridge Trust	48,115	(48,115)	-
The National Lottery Community Fund	44,340	(44,340)	-
The Access to Justice Foundation	20,500	(20,500)	-
	<u>112,955</u>	<u>(112,955)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>453,074</u></u>	<u><u>(355,604)</u></u>	<u><u>97,470</u></u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**17. RELATED PARTY DISCLOSURES**

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

**CAMDEN COMMUNITY LAW CENTRE**

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

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	76,428	300
<b>Investment income</b>		
Interest receivable - trading	4,898	-
<b>Charitable activities</b>		
Grants	230,395	140,151
Legal advice	186,280	177,623
Service Level Contracts	135,000	135,000
	<hr/>	<hr/>
	551,675	452,774
<b>Total incoming resources</b>	<hr/>	<hr/>
	633,001	453,074
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	310,703	243,949
Social security	25,232	8,640
Pensions	24,751	17,363
Volunteer expenses	3	4
Subscriptions & journals	8,733	6,329
Professional insurance	-	3,655
Lexcel costs	1,315	1,045
	<hr/>	<hr/>
	370,737	280,985
<b>Support costs</b>		
<b>Other</b>		
Rent & rates	46,547	(1,607)
Insurance	148	543
Light and heat	1,985	7,059
Telephone	4,325	7,697
Printing, postage & stationery	4,519	8,811
Repairs & maintenance	4,770	13,203
Bookkeeping	1,419	1,496
Travel & subsistence	-	25
Bank charges	1,678	648
Computer expenses	17,430	15,006
Cleaning	2,680	1,485
Miscellaneous expenses	897	362
Storage	2,323	2,135
Professional fees	-	3,660
Staff training & expenses	25,716	5,252
Carried forward	114,437	65,775

This page does not form part of the statutory financial statements

**CAMDEN COMMUNITY LAW CENTRE**

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

	2024	2023
	£	£
<b>Other</b>		
Brought forward	114,437	65,775
Computer equipment	2,278	3,069
	<u>116,715</u>	<u>68,844</u>
<b>Governance costs</b>		
Auditors' remuneration	6,013	5,775
Total resources expended	<u>493,465</u>	<u>355,604</u>
<b>Net income</b>	<u>139,536</u>	<u>97,470</u>

This page does not form part of the statutory financial statements

**CAMDEN COMMUNITY LAW CENTRE**

England & Wales - Charity number 290441

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# Accounts

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**REGISTERED COMPANY NUMBER: 01854266 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 290441**

**CAMDEN COMMUNITY LAW CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

**CAMDEN COMMUNITY LAW CENTRE**

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for the year ended 31 March 2023**

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**CAMDEN COMMUNITY LAW CENTRE**

**REFERENCE AND ADMINISTRATIVE DETAILS  
for the year ended 31 March 2023**

<b>TRUSTEES</b>	Ms M B Grayson Ms K Ioannou Mrs A M Mason Ms S Mather Ms S E Scott D A Wood J C Cowley A Kumar P McLarty
<b>COMPANY SECRETARY</b>	Ms M B Grayson
<b>REGISTERED OFFICE</b>	12 Greenland Road London NW1 0AY
<b>REGISTERED COMPANY NUMBER</b>	01854266 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	290441
<b>AUDITORS</b>	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA

## CAMDEN COMMUNITY LAW CENTRE

### REPORT OF THE TRUSTEES for the year ended 31 March 2023

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

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The charity's objects and its principal activity continues to be that of providing free accessible legal advice and representation to the local community in the London Borough of Camden. The charity has the general aim of improving the quality of life for the residents and those in the wider area who are on low incomes by working towards its principal activity, and improving rights and access of those rights by the wider community.

The strategies employed to achieve the charity's objectives are to:

- (i) Target communities of need for social welfare law advice with high quality specialist services of salaried staff and volunteers;
- (ii) Encourage participation in governance of the law centre by local residents;
- (iii) Where possible to bring test cases that are capable of bringing about widespread changes to residents' rights;
- (iv) Improving residents' knowledge of their rights through education and policy work.

##### Significant activities

The Law Centre helped over 2,000 people and opened over 300 new cases in the area of housing, immigration, employment and welfare benefits.

As a lead member of the Camden Advice Partnership we collaborate with our advice service colleagues in the London Borough of Camden and surrounding areas to ensure the strategic coordination and delivery of advices to strengthen the resilience of residents.

##### 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 local community in Camden.

#### FINANCIAL REVIEW

##### Financial position

The principal funding sources of the Law Centre continue to be the London Borough of Camden and the Legal Aid Agency. Our housing and welfare benefits service currently additional three year funding from the National Lottery Community Fund which expired in September 2022. Our three year grant funding from City Bridge Trust to provide a Tribunal Welfare Benefits Representation service will continue until June 2024.

The Law Centre has continued efforts to secure funds and develop projects such as expanding access to justice for people from BAME communities and tackling problems associated with youth homelessness. Professional legal services provided by salaried staff, volunteer services, and community work has been maintained.

The Centre's gross for this year income was £453,074 against £359,513, and expenditure from £352,020 to £324,040. This resulted in net incoming resources of £97,470 compared with £35,473 in the previous year. At the end restricted funds amounted to £nil (2022 £nil), while unrestricted funds which were £246,424 at the previous year's end have increased to a balance of £247,480.

The impact of the Covid-19 pandemic has necessitated major changes to the delivery of our service including the introduction of remote working and telephone services to support communities.

##### Reserves policy

It is the policy of the Law Centre that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve months' expenditure. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the Law Centre's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## CAMDEN COMMUNITY LAW CENTRE

### REPORT OF THE TRUSTEES for the year ended 31 March 2023

#### **FUTURE PLANS**

The Trustees aim to secure stability of the Law Centre in order that services to the local community can be maintained and where possible improved upon. Following an advice review the Law Centre secured reduced funding from Camden Council to deliver specialist legal advice across the borough as part of the wider Camden advice network. Improvements in efficiency must be continued to maximise legal aid as a source of revenue including ensuring that we maintain compliance with the LAA's Client and Cost Management System (CCMS) for all certified work.

#### **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.

The company is a charity and is limited by guarantee, and not having a share capital, each member undertakes to contribute a sum not exceeding £1 in the event of the company being wound up. The company is bound by its memorandum and articles of association.

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.

##### **Organisational structure**

The company is controlled by a board of directors (trustees) who are independent and receive no remuneration for their involvement. Day to day management is delegated to the Director, Sean Canning.

The Directors and Trustees of the Law Centre carry out an Annual Review of the Law Centre's service, provision, finances and strategic approach in the course of approving the Law Centre's three year rolling Business Plan.

##### **Induction and training of new trustees**

New Trustees undergo an orientation day to brief them on the legal obligations under charity and company law, the constitutional documents, decision making processes, business planning and financial procedures and performances.

##### **Key management remuneration**

During the year key management were remunerated £36,000 (2022: £32,000).

## CAMDEN COMMUNITY LAW CENTRE

### REPORT OF THE TRUSTEES for the year ended 31 March 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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.

An aspect of this is the consideration of the challenges and risks that the Law Centre will be facing and the strategies which are appropriate in order to mitigate those risks.

Systems and procedures are established to limit identified risks and to minimise any potential impact on the Charity should any of those risks materialise.

Trustees and staff underwent training to prepare for the introduction of the new data protection changes following the introduction of GDPR and the Data Protection Act 2018. As a data controller, this has necessitated a review of all business activities across the organisation in relation to the processing of personally sensitive data.

The Trustees also considered ongoing risks and the systems and procedures in place to mitigate them. Consideration of the risk of legal action focused on showing that adequate systems were in place to ensure that advice and legal work provided by the Law Centre met criteria laid down by the Law Society Lexcel Practice Management Standards and Legal Aid Agency to ensure good quality service delivery and sound management systems. Procedures are also in place to ensure compliance with service level agreements with other funders including London Borough of Camden, National Lottery Fund and the Trust for London. Professional indemnity cover is now in line with Legal Aid requirements.

A review of the office insurance and management systems was also considered and monitored on an ongoing basis to:-

- a) minimise detrimental financial impact due to accidents or other unforeseen events such as theft, fire, flood or loss of data and;
- b) find best value for money.

Financial monitoring and reporting systems are monitored regularly both internally and externally. Regular weekly checks by staff and monthly reports to Trustees minimise unforeseen financial contingencies. The organisation is also subject to annual audit inspection as part of the Law Society Lexcel accreditation compliance and by an independent examiner.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Camden Community Law Centre for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

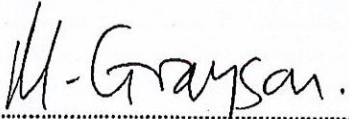
CAMDEN COMMUNITY LAW CENTRE

REPORT OF THE TRUSTEES  
for the year ended 31 March 2023

**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 ..... 27 July 2023 ..... and signed on its behalf by:

  
.....  
Ms MB Grayson - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
CAMDEN COMMUNITY LAW CENTRE**

**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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

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

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the trustees is inconsistent in any material respect with the financial statements;
- or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CAMDEN COMMUNITY LAW CENTRE**

### **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**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

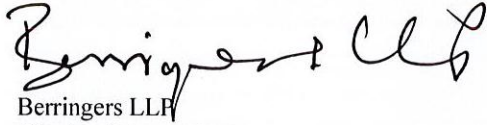
- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
CAMDEN COMMUNITY LAW CENTRE**

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Berringers LLP  
Chartered Accountants  
and Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

27 July 2023

**CAMDEN COMMUNITY LAW CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 March 2023**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	300	-	-	300	666
<b>Charitable activities</b>						
Legal advice	3	339,819	-	112,955	452,774	358,847
<b>Total</b>		<u>340,119</u>	<u>-</u>	<u>112,955</u>	<u>453,074</u>	<u>359,513</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>						
Legal advice	4	156,997	-	112,955	269,952	235,405
Support costs		85,652	-	-	85,652	88,635
<b>Total</b>		<u>242,649</u>	<u>-</u>	<u>112,955</u>	<u>355,604</u>	<u>324,040</u>
<b>NET INCOME</b>						
Transfers between funds	14	97,470 (100,000)	- 100,000	- -	97,470 -	35,473 -
<b>Net movement in funds</b>		<u>(2,530)</u>	<u>100,000</u>	<u>-</u>	<u>97,470</u>	<u>35,473</u>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		246,424	300,000	-	546,424	510,951
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>243,894</u>	<u>400,000</u>	<u>-</u>	<u>643,894</u>	<u>546,424</u>

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

**BALANCE SHEET  
31 March 2023**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	10	1,980	-	-	1,980	5,049
<b>CURRENT ASSETS</b>						
Work in progress	11	85,425	-	-	85,425	34,869
Debtors	12	26,073	-	-	26,073	18,307
Cash at bank		210,930	400,000	-	610,930	564,640
		<u>322,428</u>	<u>400,000</u>	-	<u>722,428</u>	<u>617,816</u>
<b>CREDITORS</b>						
Amounts falling due within one year	13	(80,514)	-	-	(80,514)	(76,441)
<b>NET CURRENT ASSETS</b>		<u>241,914</u>	<u>400,000</u>	-	<u>641,914</u>	<u>541,375</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>243,894</u>	<u>400,000</u>	-	<u>643,894</u>	<u>546,424</u>
<b>NET ASSETS</b>		<u><u>243,894</u></u>	<u><u>400,000</u></u>	-	<u><u>643,894</u></u>	<u><u>546,424</u></u>
<b>FUNDS</b>						
Unrestricted funds:	14					
General fund					243,894	246,424
Staff and Premises Contingency Fund					400,000	300,000
					<u>643,894</u>	<u>546,424</u>
<b>TOTAL FUNDS</b>					<u><u>643,894</u></u>	<u><u>546,424</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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 audited under the requirements of Section 145 of the Charities Act 2011.

CAMDEN COMMUNITY LAW CENTRE

BALANCE SHEET - continued  
31 March 2023

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 27 July 2023 and were signed on its behalf by:

M. Grayson  
MB Grayson - Trustee

CAMDEN COMMUNITY LAW CENTRE

CASH FLOW STATEMENT  
for the year ended 31 March 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>46,290</u>	<u>143,717</u>
Net cash provided by operating activities		<u>46,290</u>	<u>143,717</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>46,290</u>	<u>143,717</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>564,640</u>	<u>420,923</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>610,930</u></u>	<u><u>564,640</u></u>

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

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

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of financial activities)</b>	<b>97,470</b>	<b>35,473</b>
<b>Adjustments for:</b>		
Depreciation charges	3,069	3,070
(Increase)/decrease in work in progress	(50,556)	49,851
(Increase)/decrease in debtors	(7,766)	38,143
Increase in creditors	4,073	17,180
	<hr/>	<hr/>
<b>Net cash provided by operations</b>	<b>46,290</b>	<b>143,717</b>
	<hr/> <hr/>	<hr/> <hr/>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22	Cash flow	At 31.3.23
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	564,640	46,290	610,930
	<hr/>	<hr/>	<hr/>
	564,640	46,290	610,930
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>564,640</b>	<b>46,290</b>	<b>610,930</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on the 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 current and future periods.

**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.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

**Work in progress**

Work in progress is valued at net realisable value, after making due allowance for slow moving work.

**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.

**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.

**CAMDEN COMMUNITY LAW CENTRE**

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

**2. DONATIONS AND LEGACIES**

	<b>2023</b>	<b>2022</b>
	£	£
Donations	<b>300</b>	666
	<u>300</u>	<u>666</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	<b>2023</b>	<b>2022</b>
		£	£
Grants	Legal advice	<b>140,151</b>	186,562
Legal advice	Legal advice	<b>177,623</b>	27,666
Other generated income	Legal advice	-	9,619
Service Level Contracts	Legal advice	<b>135,000</b>	135,000
		<u>452,774</u>	<u>358,847</u>

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

	<b>2023</b>	<b>2022</b>
	£	£
Trust for London	-	40,000
AB Charitable Trust	<b>15,000</b>	15,000
City Bridge Trust	<b>48,115</b>	45,475
The National Lottery Community Fund	<b>44,340</b>	86,087
Law Centres Federation	<b>20,500</b>	-
The Access to Justice Foundation	<b>12,196</b>	-
	<u>140,151</u>	<u>186,562</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Legal advice	<b>269,952</b>	-	<b>269,952</b>
Support costs	<b>11,033</b>	<b>74,619</b>	<b>85,652</b>
	<u>280,985</u>	<u>74,619</u>	<u>355,604</u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**5. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Support costs	<u>68,844</u>	<u>5,775</u>	<u>74,619</u>

**6. NET INCOME/(EXPENDITURE)**

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

	2023 £	2022 £
Auditors' remuneration	5,775	5,500
Depreciation - owned assets	<u>3,069</u>	<u>3,070</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**8. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	243,949	206,191
Social security costs	8,640	15,982
Other pension costs	<u>17,363</u>	<u>13,232</u>
	<u>269,952</u>	<u>235,405</u>

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

	2023	2022
Charitable	8	7
Administration	<u>1</u>	<u>1</u>
	<u>9</u>	<u>8</u>

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

**CAMDEN COMMUNITY LAW CENTRE**

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	666	-	-	666
<b>Charitable activities</b>				
Legal advice	187,285	-	171,562	358,847
<b>Total</b>	<u>187,951</u>	<u>-</u>	<u>171,562</u>	<u>359,513</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Legal advice	63,843	-	171,562	235,405
Support costs	88,635	-	-	88,635
<b>Total</b>	<u>152,478</u>	<u>-</u>	<u>171,562</u>	<u>324,040</u>
<b>NET INCOME</b>				
Transfers between funds	(300,000)	300,000	-	-
<b>Net movement in funds</b>	(264,527)	300,000	-	35,473
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	510,951	-	-	510,951
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>246,424</u></u>	<u><u>300,000</u></u>	<u><u>-</u></u>	<u><u>546,424</u></u>

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	11,529	25,390	36,919
<b>DEPRECIATION</b>			
At 1 April 2022	11,529	20,341	31,870
Charge for year	-	3,069	3,069
At 31 March 2023	11,529	23,410	34,939
<b>NET BOOK VALUE</b>			
At 31 March 2023	-	1,980	1,980
At 31 March 2022	-	5,049	5,049

CAMDEN COMMUNITY LAW CENTRE

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

<b>11. WORK IN PROGRESS</b>		<b>2023</b>	<b>2022</b>	
		£	£	
Work in progress		<u>85,425</u>	<u>34,869</u>	
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2023</b>	<b>2022</b>	
		£	£	
Trade debtors		1,480	5,690	
Other debtors		9,548	8,277	
Accrued income		-	47	
Prepayments		<u>15,045</u>	<u>4,293</u>	
		<u>26,073</u>	<u>18,307</u>	
<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2023</b>	<b>2022</b>	
		£	£	
Trade creditors		18,717	48,425	
Social security and other taxes		-	8,647	
VAT		4,546	1,473	
Accruals and deferred income		<u>57,251</u>	<u>17,896</u>	
		<u>80,514</u>	<u>76,441</u>	
<b>14. MOVEMENT IN FUNDS</b>				
	At 1.4.22	Net movement in funds	Transfers between funds	At
	£	£	£	31.3.23
				£
<b>Unrestricted funds</b>				
General fund	246,424	97,470	(100,000)	243,894
Staff and Premises Contingency Fund	<u>300,000</u>	-	<u>100,000</u>	<u>400,000</u>
	546,424	97,470	-	643,894
<b>TOTAL FUNDS</b>	<u>546,424</u>	<u>97,470</u>	<u>-</u>	<u>643,894</u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	340,119	(242,649)	97,470
<b>Restricted funds</b>			
City Bridge Trust	48,115	(48,115)	-
The National Lottery Community Fund	44,340	(44,340)	-
The Access to Justice Foundation	20,500	(20,500)	-
	<u>112,955</u>	<u>(112,955)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>453,074</u></u>	<u><u>(355,604)</u></u>	<u><u>97,470</u></u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	510,951	35,473	(300,000)	246,424
Staff and Premises Contingency Fund	-	-	300,000	300,000
	<u>510,951</u>	<u>35,473</u>	<u>-</u>	<u>546,424</u>
<b>TOTAL FUNDS</b>	<u><u>510,951</u></u>	<u><u>35,473</u></u>	<u><u>-</u></u>	<u><u>546,424</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	172,951	(137,478)	35,473
The A B Charitable Trust	15,000	(15,000)	-
	<u>187,951</u>	<u>(152,478)</u>	<u>35,473</u>
<b>Restricted funds</b>			
Trust for London	40,000	(40,000)	-
City Bridge Trust	45,475	(45,475)	-
The National Lottery Community Fund	86,087	(86,087)	-
	<u>171,562</u>	<u>(171,562)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>359,513</u></u>	<u><u>(324,040)</u></u>	<u><u>35,473</u></u>

**CAMDEN COMMUNITY LAW CENTRE**

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

**15. RELATED PARTY DISCLOSURES**

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

**CAMDEN COMMUNITY LAW CENTRE**

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

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	300	666
<b>Charitable activities</b>		
Grants	140,151	186,562
Legal advice	177,623	27,666
Other generated income	-	9,619
Service Level Contracts	135,000	135,000
	452,774	358,847
<b>Total incoming resources</b>	<b>453,074</b>	<b>359,513</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	243,949	206,191
Social security	8,640	15,982
Pensions	17,363	13,232
Volunteer expenses	4	160
Subscriptions & journals	6,329	8,065
Professional insurance	3,655	3,674
Lexcel costs	1,045	1,260
	280,985	248,564
<b>Support costs</b>		
<b>Other</b>		
Rent & rates	(1,607)	31,288
Insurance	543	598
Light and heat	7,059	2,946
Telephone	7,697	2,208
Printing, postage & stationery	8,811	4,056
Repairs & maintenance	13,203	1,189
Bookkeeping	1,496	264
Travel & subsistence	25	28
Bank charges	648	491
Computer expenses	15,006	15,684
Cleaning	1,485	1,231
Miscellaneous expenses	362	487
Storage	2,135	2,112
Professional fees	3,660	-
Staff training & expenses	5,252	4,324
Computer equipment	3,069	3,070
	68,844	69,976

This page does not form part of the statutory financial statements

CAMDEN COMMUNITY LAW CENTRE

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

	2023 £	2022 £
<b>Other</b>		
<b>Governance costs</b>		
Auditors' remuneration	5,775	5,500
Total resources expended	355,604	324,040
<b>Net income</b>	97,470	35,473

This page does not form part of the statutory financial statements

**CAMDEN COMMUNITY LAW CENTRE**

England & Wales - Charity number 290441

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# Accounts

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**REGISTERED COMPANY NUMBER: 01854266 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 290441**

**CAMDEN COMMUNITY LAW CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

**CAMDEN COMMUNITY LAW CENTRE**

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for the year ended 31 March 2022**

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**CAMDEN COMMUNITY LAW CENTRE**

**REFERENCE AND ADMINISTRATIVE DETAILS  
for the year ended 31 March 2022**

<b>TRUSTEES</b>	Ms M B Grayson Ms R Herdman-Smith (resigned 29.8.21) Ms K Ioannou Mrs A M Mason Ms S Mather Ms S E Scott D A Wood J C Cowley A Kumar (appointed 21.3.22) P McLarty (appointed 21.3.22)
<b>COMPANY SECRETARY</b>	Ms M B Grayson
<b>REGISTERED OFFICE</b>	12 Greenland Road London NW1 0AY
<b>REGISTERED COMPANY NUMBER</b>	01854266 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	290441
<b>AUDITORS</b>	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA

## CAMDEN COMMUNITY LAW CENTRE

### REPORT OF THE TRUSTEES for the year ended 31 March 2022

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 2022. 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 objects and its principal activity continues to be that of providing free accessible legal advice and representation to the local community in the London Borough of Camden. The charity has the general aim of improving the quality of life for the residents and those in the wider area who are on low incomes by working towards its principal activity, and improving rights and access of those rights by the wider community.

The strategies employed to achieve the charity's objectives are to:

- (i) Target communities of need for social welfare law advice with high quality specialist services of salaried staff and volunteers;
- (ii) Encourage participation in governance of the law centre by local residents;
- (iii) Where possible to bring test cases that are capable of bringing about widespread changes to residents' rights;
- (iv) Improving residents' knowledge of their rights through education and policy work.

##### Significant activities

The Law Centre helped over 2,000 people and opened over 300 new cases in the area of housing, immigration, employment and welfare benefits.

As a lead member of the Camden Advice Partnership we collaborate with our advice service colleagues in the London Borough of Camden and surrounding areas to ensure the strategic coordination and delivery of advices to strengthen the resilience of residents.

##### 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 local community in Camden.

#### FINANCIAL REVIEW

##### Financial position

The principal funding sources of the Law Centre continue to be the London Borough of Camden and the Legal Aid Agency. Our housing and welfare benefits service currently additional three year funding from the National Lottery Community Fund which expires in September 2022. Our three year grant funding from City Bridge Trust to provide a Tribunal Welfare Benefits Representation service will continue until June 2022. Our Trust for London funding for immigration work ended in March 2022.

The Law Centre has continued efforts to secure funds and develop projects such as expanding access to justice for people from BAME communities and tackling problems associated with youth homelessness. Professional legal services provided by salaried staff, volunteer services, and community work has been maintained.

The Centre's gross income was lower this year at £359,513 against £571,668, and expenditure reduced from £378,703 to £324,040. This resulted in net incoming resources of £35,473 compared with £192,965 in the previous year. At the end restricted funds amounted to £nil (2021 £nil), while unrestricted funds which were £510,951 at the previous year's end have increased to a balance of £546,424.

The impact of the Covid-19 pandemic during 2020-21 has necessitated major changes to the delivery of our service including the introduction of remote working and telephone services to support communities. At the time of writing the impact of Covid-19 continues to pose significant public health challenges to our community.

## CAMDEN COMMUNITY LAW CENTRE

### REPORT OF THE TRUSTEES for the year ended 31 March 2022

#### FINANCIAL REVIEW

##### Reserves policy

It is the policy of the Law Centre that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve months' expenditure. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the Law Centre's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### FUTURE PLANS

The Trustees aim to secure stability of the Law Centre in order that services to the local community can be maintained and where possible improved upon. Following an advice review the Law Centre secured reduced funding from Camden Council to deliver specialist legal advice across the borough as part of the wider Camden advice network. Improvements in efficiency must be continued to maximise legal aid as a source of revenue including ensuring that we maintain compliance with the LAA's Client and Cost Management System (CCMS) for all certified work.

#### 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.

The company is a charity and is limited by guarantee, and not having a share capital, each member undertakes to contribute a sum not exceeding £1 in the event of the company being wound up. The company is bound by its memorandum and articles of association.

##### Organisational structure

The company is controlled by a board of directors (trustees) who are independent and receive no remuneration for their involvement. Day to day management is delegated to the Director, Sean Canning.

The Directors and Trustees of the Law Centre carry out an Annual Review of the Law Centre's service, provision, finances and strategic approach in the course of approving the Law Centre's three year rolling Business Plan.

##### Induction and training of new trustees

New Trustees undergo an orientation day to brief them on the legal obligations under charity and company law, the constitutional documents, decision making processes, business planning and financial procedures and performances.

##### Key management remuneration

During the year key management were remunerated £32,000 (2021: £35,204).

## CAMDEN COMMUNITY LAW CENTRE

### REPORT OF THE TRUSTEES for the year ended 31 March 2022

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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.

An aspect of this is the consideration of the challenges and risks that the Law Centre will be facing and the strategies which are appropriate in order to mitigate those risks.

Systems and procedures are established to limit identified risks and to minimise any potential impact on the Charity should any of those risks materialise.

Trustees and staff underwent training to prepare for the introduction of the new data protection changes following the introduction of GDPR and the Data Protection Act 2018. As a data controller, this has necessitated a review of all business activities across the organisation in relation to the processing of personally sensitive data.

The Trustees also considered ongoing risks and the systems and procedures in place to mitigate them. Consideration of the risk of legal action focused on showing that adequate systems were in place to ensure that advice and legal work provided by the Law Centre met criteria laid down by the Law Society Lexcel Practice Management Standards and Legal Aid Agency to ensure good quality service delivery and sound management systems. Procedures are also in place to ensure compliance with service level agreements with other funders including London Borough of Camden, National Lottery Fund and the Trust for London. Professional indemnity cover is now in line with Legal Aid requirements.

A review of the office insurance and management systems was also considered and monitored on an ongoing basis to:-

- a) minimise detrimental financial impact due to accidents or other unforeseen events such as theft, fire, flood or loss of data and;
- b) find best value for money.

Financial monitoring and reporting systems are monitored regularly both internally and externally. Regular weekly checks by staff and monthly reports to Trustees minimise unforeseen financial contingencies. The organisation is also subject to annual audit inspection as part of the Law Society Lexcel accreditation compliance and by an independent examiner.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Camden Community Law Centre for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**CAMDEN COMMUNITY LAW CENTRE**

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2022**

**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 29 September 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. Grayson', written in a cursive style.

Ms M B Grayson - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CAMDEN COMMUNITY LAW CENTRE

### **Opinion**

We have audited the financial statements of Camden Community Law Centre (the 'charitable company') for the year ended 31 March 2022 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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with 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.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the trustees is inconsistent in any material respect with the financial statements;
- or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
CAMDEN COMMUNITY LAW CENTRE**

**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**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
CAMDEN COMMUNITY LAW CENTRE**

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Berringers LLP*

Berringers LLP  
Chartered Accountants  
and Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

Date: 29/9/2022

**CAMDEN COMMUNITY LAW CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 March 2022**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	666	-	-	666	449
<b>Charitable activities</b>						
Legal advice		187,285	-	171,562	358,847	571,219
<b>Total</b>		<u>187,951</u>	<u>-</u>	<u>171,562</u>	<u>359,513</u>	<u>571,668</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>						
Legal advice	4	63,843	-	171,562	235,405	256,664
Support costs		88,635	-	-	88,635	113,079
Other		-	-	-	-	8,960
<b>Total</b>		<u>152,478</u>	<u>-</u>	<u>171,562</u>	<u>324,040</u>	<u>378,703</u>
<b>NET INCOME</b>		35,473	-	-	35,473	192,965
<b>Transfers between funds</b>	14	<u>(300,000)</u>	<u>300,000</u>	-	-	-
<b>Net movement in funds</b>		<u>(264,527)</u>	<u>300,000</u>	-	<u>35,473</u>	<u>192,965</u>
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>510,951</u>	<u>-</u>	<u>-</u>	<u>510,951</u>	<u>317,986</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>246,424</u></u>	<u><u>300,000</u></u>	<u><u>-</u></u>	<u><u>546,424</u></u>	<u><u>510,951</u></u>

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

**BALANCE SHEET  
31 March 2022**

		Unrestricted funds £	Designated funds £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	10	5,049	-	-	5,049	8,119
<b>CURRENT ASSETS</b>						
Work in progress	11	34,869	-	-	34,869	84,720
Debtors	12	18,307	-	-	18,307	56,450
Cash at bank		<u>264,640</u>	<u>300,000</u>	-	<u>564,640</u>	<u>420,923</u>
		<b>317,816</b>	<b>300,000</b>	-	<b>617,816</b>	562,093
<b>CREDITORS</b>						
Amounts falling due within one year	13	<u>(76,441)</u>	-	-	<u>(76,441)</u>	<u>(59,261)</u>
<b>NET CURRENT ASSETS</b>		<u><b>241,375</b></u>	<u><b>300,000</b></u>	-	<u><b>541,375</b></u>	<u>502,832</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>246,424</b></u>	<u><b>300,000</b></u>	-	<u><b>546,424</b></u>	510,951
<b>NET ASSETS</b>		<u><u><b>246,424</b></u></u>	<u><u><b>300,000</b></u></u>	-	<u><u><b>546,424</b></u></u>	<u><u>510,951</u></u>
<b>FUNDS</b>	14					
Unrestricted funds:						
General fund					246,424	510,951
Staff and Premises Contingency Fund					<u>300,000</u>	-
					<u><b>546,424</b></u>	<u>510,951</u>
<b>TOTAL FUNDS</b>					<u><u><b>546,424</b></u></u>	<u><u>510,951</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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.

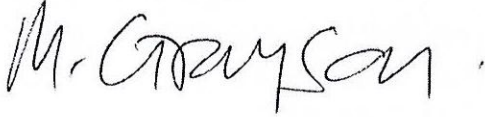
These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

**CAMDEN COMMUNITY LAW CENTRE**

**BALANCE SHEET - continued**  
**31 March 2022**

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 29 September 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. B. Grayson', written in a cursive style.

M B Grayson - Trustee

**CAMDEN COMMUNITY LAW CENTRE**

**CASH FLOW STATEMENT  
for the year ended 31 March 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>143,717</u>	<u>228,006</u>
Net cash provided by operating activities		<u>143,717</u>	<u>228,006</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>-</u>	<u>(7,920)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(7,920)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>143,717</b>	<b>220,086</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>420,923</u>	<u>200,837</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>564,640</u></u>	<u><u>420,923</u></u>

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE CASH FLOW STATEMENT  
for the year ended 31 March 2022**

<b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of financial activities)</b>	<b>35,473</b>	<b>192,965</b>
<b>Adjustments for:</b>		
Depreciation charges	3,070	3,070
Decrease in work in progress	49,851	6,874
Decrease in debtors	38,143	19,969
Increase in creditors	17,180	5,128
	<u>143,717</u>	<u>228,006</u>
<b>Net cash provided by operations</b>	<u><b>143,717</b></u>	<u><b>228,006</b></u>

<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>	<b>At 1.4.21</b>	<b>Cash flow</b>	<b>At 31.3.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	420,923	143,717	564,640
	<u>420,923</u>	<u>143,717</u>	<u>564,640</u>
<b>Total</b>	<u><b>420,923</b></u>	<u><b>143,717</b></u>	<u><b>564,640</b></u>

## CAMDEN COMMUNITY LAW CENTRE

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

#### 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 about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on the 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 current and future periods.

##### **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.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

##### **Work in progress**

Work in progress is valued at net realisable value, after making due allowance for slow moving work.

##### **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.

##### **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.

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2022**

**2. DONATIONS AND LEGACIES**

	<b>2022</b>	<b>2021</b>
	£	£
Donations	<u>666</u>	<u>449</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	<b>2022</b>	<b>2021</b>
		£	£
Grants	Legal advice	<b>186,562</b>	311,786
Legal advice	Legal advice	<b>27,666</b>	106,283
Other generated income	Legal advice	<b>9,619</b>	3,200
Service Level Contracts	Legal advice	<b>135,000</b>	149,950
		<u><b>358,847</b></u>	<u>571,219</u>

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

	<b>2022</b>	<b>2021</b>
	£	£
Trust for London	<b>40,000</b>	40,000
AB Charitable Trust	<b>15,000</b>	15,000
City Bridge Trust	<b>45,475</b>	56,825
The National Lottery Community Fund	<b>86,087</b>	124,961
Law Centres Federation	-	75,000
	<u><b>186,562</b></u>	<u>311,786</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Legal advice	<b>235,405</b>	-	<b>235,405</b>
Support costs	<b>13,159</b>	<b>75,476</b>	<b>88,635</b>
	<u><b>248,564</b></u>	<u><b>75,476</b></u>	<u><b>324,040</b></u>

**5. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Support costs	<b>69,976</b>	<b>5,500</b>	<b>75,476</b>
	<u><b>69,976</b></u>	<u><b>5,500</b></u>	<u><b>75,476</b></u>

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2022**

**6. NET INCOME/(EXPENDITURE)**

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

	<b>2022</b>	<b>2021</b>
	£	£
Auditors' remuneration	5,500	5,500
Depreciation - owned assets	3,070	3,070
	<u>          </u>	<u>          </u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**8. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	206,191	221,971
Social security costs	15,982	16,410
Other pension costs	13,232	8,685
	<u>          </u>	<u>          </u>
	<b>235,405</b>	<b>247,066</b>
	<u>          </u>	<u>          </u>

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

	<b>2022</b>	<b>2021</b>
Charitable	7	8
Administration	1	1
	<u>          </u>	<u>          </u>
	<b>8</b>	<b>9</b>
	<u>          </u>	<u>          </u>

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	449	-	-	449
<b>Charitable activities</b>				
Legal advice	274,433	-	296,786	571,219
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<b>274,882</b>	<b>-</b>	<b>296,786</b>	<b>571,668</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Legal advice	9,598	-	247,066	256,664
Support costs	11,860	-	101,219	113,079

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2022**

<b>9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Other	8,960	-	-	8,960
<b>Total</b>	<u>30,418</u>	<u>-</u>	<u>348,285</u>	<u>378,703</u>
<b>NET INCOME/(EXPENDITURE)</b>	244,464	-	(51,499)	192,965
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	266,487	-	51,499	317,986
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>510,951</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>510,951</u></u>
<b>10. TANGIBLE FIXED ASSETS</b>		Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021 and 31 March 2022		<u>11,529</u>	<u>25,390</u>	<u>36,919</u>
<b>DEPRECIATION</b>				
At 1 April 2021		11,529	17,271	28,800
Charge for year		-	3,070	3,070
At 31 March 2022		<u>11,529</u>	<u>20,341</u>	<u>31,870</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022		<u><u>-</u></u>	<u><u>5,049</u></u>	<u><u>5,049</u></u>
At 31 March 2021		<u><u>-</u></u>	<u><u>8,119</u></u>	<u><u>8,119</u></u>
<b>11. WORK IN PROGRESS</b>			<b>2022</b>	2021
Work in progress			<u><u>£ 34,869</u></u>	<u><u>£ 84,720</u></u>

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the year ended 31 March 2022

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	5,690	30,830
Other debtors	8,277	452
Accrued income	47	21,171
Prepayments	4,293	3,997
	<b>18,307</b>	<b>56,450</b>
	<b>18,307</b>	<b>56,450</b>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	48,425	35,172
Social security and other taxes	8,647	4,251
VAT	1,473	963
Other creditors	-	1,197
Accruals and deferred income	17,896	17,678
	<b>76,441</b>	<b>59,261</b>
	<b>76,441</b>	<b>59,261</b>

**14. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	510,951	35,473	(300,000)	246,424
Staff and Premises Contingency Fund	-	-	300,000	300,000
	<b>510,951</b>	<b>35,473</b>	<b>-</b>	<b>546,424</b>
<b>TOTAL FUNDS</b>	<b>510,951</b>	<b>35,473</b>	<b>-</b>	<b>546,424</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	172,951	(137,478)	35,473
The A B Charitable Trust	15,000	(15,000)	-
	<b>187,951</b>	<b>(152,478)</b>	<b>35,473</b>
<b>Restricted funds</b>			
Trust for London	40,000	(40,000)	-
City Bridge Trust	45,475	(45,475)	-
The National Lottery Community Fund	86,087	(86,087)	-
	<b>171,562</b>	<b>(171,562)</b>	<b>-</b>
<b>TOTAL FUNDS</b>	<b>359,513</b>	<b>(324,040)</b>	<b>35,473</b>

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the year ended 31 March 2022

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	266,487	244,464	510,951
<b>Restricted funds</b>			
The National Lottery Community Fund	51,499	(51,499)	-
<b>TOTAL FUNDS</b>	<u>317,986</u>	<u>192,965</u>	<u>510,951</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	259,883	(15,419)	244,464
The A B Charitable Trust	14,999	(14,999)	-
	<u>274,882</u>	<u>(30,418)</u>	<u>244,464</u>
<b>Restricted funds</b>			
Trust for London	40,000	(40,000)	-
City Bridge Trust	56,825	(56,825)	-
The National Lottery Community Fund	124,961	(176,460)	(51,499)
Law Centres Federation	75,000	(75,000)	-
	<u>296,786</u>	<u>(348,285)</u>	<u>(51,499)</u>
<b>TOTAL FUNDS</b>	<u>571,668</u>	<u>(378,703)</u>	<u>192,965</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**CAMDEN COMMUNITY LAW CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	666	449
<b>Charitable activities</b>		
Grants	186,562	311,786
Legal advice	27,666	106,283
Other generated income	9,619	3,200
Service Level Contracts	135,000	149,950
	358,847	571,219
<b>Total incoming resources</b>	<b>359,513</b>	<b>571,668</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	206,191	221,971
Social security	15,982	16,410
Pensions	13,232	8,685
Volunteer expenses	160	-
Subscriptions & journals	8,065	7,352
Professional insurance	3,674	1,599
Lexcel costs	1,260	1,025
Practising certificates	-	1,197
	248,564	258,239
 <b>Support costs</b>		
<b>Other</b>		
Rent & rates	31,288	63,596
Insurance	598	2,973
Light and heat	2,946	4,874
Telephone	2,208	5,375
Printing, postage & stationery	4,056	5,779
Repairs & maintenance	1,189	5,444
Bookkeeping	264	2,816
Travel & subsistence	28	-
Bank charges	491	586
Computer expenses	15,684	9,693
Cleaning	1,231	3,534
Miscellaneous expenses	487	2,439
Storage	2,112	1,168
Professional fees	-	1,644
Staff training & expenses	4,324	1,973
Computer equipment	3,070	3,070
	69,976	114,964

This page does not form part of the statutory financial statements

**CAMDEN COMMUNITY LAW CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2022**

	2022 £	2021 £
<b>Other</b>		
<b>Governance costs</b>		
Auditors' remuneration	<u>5,500</u>	<u>5,500</u>
Total resources expended	<u>324,040</u>	<u>378,703</u>
<b>Net income</b>	<u>35,473</u>	<u>192,965</u>

**CAMDEN COMMUNITY LAW CENTRE**

England & Wales - Charity number 290441

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# Accounts

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REGISTERED COMPANY NUMBER: 01854266 (England and Wales)  
REGISTERED CHARITY NUMBER: 290441

**CAMDEN COMMUNITY LAW CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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

**CAMDEN COMMUNITY LAW CENTRE**

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for the year ended 31 March 2021**

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**CAMDEN COMMUNITY LAW CENTRE**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**for the year ended 31 March 2021**

**TRUSTEES**

Ms M B Grayson  
Ms R Herdman-Smith  
Ms K Ioannou  
Mrs A M Mason  
Ms S Mather  
Ms S E Scott  
D A Wood  
J C Cowley

**COMPANY SECRETARY**

Ms M B Grayson

**REGISTERED OFFICE**

2 Prince Of Wales Road  
London  
NW5 3LQ

**REGISTERED COMPANY NUMBER** 01854266 (England and Wales)

**REGISTERED CHARITY NUMBER** 290441

**AUDITORS**

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

## CAMDEN COMMUNITY LAW CENTRE

### REPORT OF THE TRUSTEES for the year ended 31 March 2021

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 2021. 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 objects and its principal activity continues to be that of providing free accessible legal advice and representation to the local community in the London Borough of Camden. The charity has the general aim of improving the quality of life for the residents and those in the wider area who are on low incomes by working towards its principal activity, and improving rights and access of those rights by the wider community.

The strategies employed to achieve the charity's objectives are to:

- (i) Target communities of need for social welfare law advice with high quality specialist services of salaried staff and volunteers;
- (ii) Encourage participation in governance of the law centre by local residents;
- (iii) Where possible to bring test cases that are capable of bringing about widespread changes to residents' rights;
- (iv) Improving residents' knowledge of their rights through education and policy work.

##### Significant activities

The Law Centre helped over 2,000 people and opened over 300 new cases in the area of housing, immigration, employment and welfare benefits.

As a lead member of the Camden Advice Partnership we collaborate with our advice service colleagues in the London Borough of Camden and surrounding areas to ensure the strategic coordination and delivery of advices to strengthen the resilience of residents.

##### 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 local community in Camden.

#### FINANCIAL REVIEW

##### Financial position

The principal funding sources of the Law Centre continue to be the London Borough of Camden and the Legal Aid Agency. Our housing and welfare benefits service have secured additional three year funding from the National Lottery Community Fund from July 2019. Our three year grant funding from City Bridge Trust to provide a Tribunal Welfare Benefits Representation service will continue until 2022. In February 2019 the Trust for London was awarded a final grant to support our specialist immigration advice.

The Law Centre has continued efforts to secure funds and develop projects such as expanding access to justice for people from BAME communities and tackling problems associated with youth homelessness. Professional legal services provided by salaried staff, volunteer services, and community work has been maintained.

The Centre's gross income was higher this year at £571,668 against £516,358, and expenditure reduced from £407,107 to £378,706. This resulted in net incoming resources of £192,965 compared with £109,251 in the previous year. At the end restricted funds amounted to £nil (2020: £51,499), while unrestricted funds which were £266,487 at the previous year's end have increased to a balance of £510,951.

The impact of the Covid-19 pandemic during 2020 has necessitated major changes to the delivery of our service including the introduction of remote working and telephone services to support communities. At the time of writing the impact of Covid-19 continues to pose significant public health challenges to our community..

## **CAMDEN COMMUNITY LAW CENTRE**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2021**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the policy of the Law Centre that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the Law Centre's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **FUTURE PLANS**

The Trustees aim to secure stability of the Law Centre in order that services to the local community can be maintained and where possible improved upon. Following an advice review the Law Centre secured reduced funding from Camden Council to deliver specialist legal advice across the borough as part of the wider Camden advice network. Improvements in efficiency must be continued to maximise legal aid as a source of revenue including ensuring that we maintain compliance with the LAA's Client and Cost Management System (CCMS) for all certified work.

#### **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.

The company is a charity and is limited by guarantee, and not having a share capital, each member undertakes to contribute a sum not exceeding £1 in the event of the company being wound up. The company is bound by its memorandum and articles of association.

##### **Organisational structure**

The company is controlled by a board of directors (trustees) who are independent and receive no remuneration for their involvement. Day to day management is delegated to the Director, Sean Canning.

The Directors and Trustees of the Law Centre carry out an Annual Review of the Law Centre's service, provision, finances and strategic approach in the course of approving the Law Centre's three year rolling Business Plan.

##### **Induction and training of new trustees**

New Trustees undergo an orientation day to brief them on the legal obligations under charity and company law, the constitutional documents, decision making processes, business planning and financial procedures and performances.

##### **Key management remuneration**

During the year key management were remunerated £35,204 (2020: £32,949).

## CAMDEN COMMUNITY LAW CENTRE

### REPORT OF THE TRUSTEES for the year ended 31 March 2021

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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.

An aspect of this is the consideration of the challenges and risks that the Law Centre will be facing and the strategies which are appropriate in order to mitigate those risks.

Systems and procedures are established to limit identified risks and to minimise any potential impact on the Charity should any of those risks materialise.

Trustees and staff underwent training to prepare for the introduction of the new data protection changes following the introduction of GDPR and the Data Protection Act 2018. As a data controller, this has necessitated a review of all business activities across the organisation in relation to the processing of personally sensitive data.

The Trustees also considered ongoing risks and the systems and procedures in place to mitigate them. Consideration of the risk of legal action focused on showing that adequate systems were in place to ensure that advice and legal work provided by the Law Centre met criteria laid down by the Law Society Lexcel Practice Management Standards and Legal Aid Agency to ensure good quality service delivery and sound management systems. Procedures are also in place to ensure compliance with service level agreements with other funders including London Borough of Camden, National Lottery Fund and the Trust for London. Professional indemnity cover is now in line with Legal Aid requirements.

A review of the office insurance and management systems was also considered and monitored on an ongoing basis to:-

- a) minimise detrimental financial impact due to accidents or other unforeseen events such as theft, fire, flood or loss of data and;
- b) find best value for money.

Financial monitoring and reporting systems are monitored regularly both internally and externally. Regular weekly checks by staff and monthly reports to Trustees minimise unforeseen financial contingencies. The organisation is also subject to annual audit inspection as part of the Law Society Lexcel accreditation compliance and by an independent examiner.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Camden Community Law Centre for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CAMDEN COMMUNITY LAW CENTRE**

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2021**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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 8 July 2021 and signed on its behalf by:

A handwritten signature in black ink that reads "M. Grayson," with a comma at the end. The signature is written in a cursive, slightly slanted style.

Ms M B Grayson - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CAMDEN COMMUNITY LAW CENTRE**

### **Opinion**

We have audited the financial statements of Camden Community Law Centre (the 'charitable company') for the year ended 31 March 2021 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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with 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.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CAMDEN COMMUNITY LAW CENTRE**

### **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**

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

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:

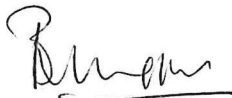
- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
CAMDEN COMMUNITY LAW CENTRE**

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Berringers LLP  
Chartered Accountants  
and Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

8 July 2021

**CAMDEN COMMUNITY LAW CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	<b>2021 Total funds £</b>	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	449	-	449	82
<b>Charitable activities</b>					
Legal advice	3	274,433	296,786	571,219	516,276
<b>Total</b>		<u>274,882</u>	<u>296,786</u>	<u>571,668</u>	<u>516,358</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Legal advice	4	9,598	247,066	256,664	256,850
Support costs		11,860	101,219	113,079	136,798
Other		8,960	-	8,960	13,459
<b>Total</b>		<u>30,418</u>	<u>348,285</u>	<u>378,703</u>	<u>407,107</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>244,464</u>	<u>(51,499)</u>	<u>192,965</u>	<u>109,251</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		266,487	51,499	317,986	208,735
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>510,951</u></u>	<u><u>-</u></u>	<u><u>510,951</u></u>	<u><u>317,986</u></u>

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

**BALANCE SHEET**  
**31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	<b>2021 Total funds £</b>	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	8,119	-	8,119	3,269
<b>CURRENT ASSETS</b>					
Work in progress	11	84,720	-	84,720	91,594
Debtors	12	56,450	-	56,450	76,419
Cash at bank		420,923	-	420,923	200,837
		<u>562,093</u>	-	<u>562,093</u>	<u>368,850</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(59,261)	-	(59,261)	(54,133)
<b>NET CURRENT ASSETS</b>		<u>502,832</u>	-	<u>502,832</u>	<u>314,717</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>510,951</u>	-	<u>510,951</u>	<u>317,986</u>
<b>NET ASSETS</b>		<u>510,951</u>	-	<u>510,951</u>	<u>317,986</u>
<b>FUNDS</b>					
Unrestricted funds	14			<u>510,951</u>	266,487
Restricted funds				-	<u>51,499</u>
<b>TOTAL FUNDS</b>				<u>510,951</u>	<u>317,986</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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 audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

**BALANCE SHEET - continued**  
**31 March 2021**

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 8 July 2021 and were signed on its behalf by:

A handwritten signature in black ink that reads "M B Grayson". The signature is written in a cursive style with a period at the end.

M B Grayson - Trustee

**CAMDEN COMMUNITY LAW CENTRE**

**CASH FLOW STATEMENT  
for the year ended 31 March 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>228,006</u>	<u>26,236</u>
Net cash provided by operating activities		<u>228,006</u>	<u>26,236</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(7,920)</u>	<u>(4,360)</u>
Net cash used in investing activities		<u>(7,920)</u>	<u>(4,360)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>220,086</u>	<u>21,876</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>200,837</u>	<u>178,961</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>420,923</u></u>	<u><u>200,837</u></u>

The notes form part of these financial statements

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE CASH FLOW STATEMENT  
for the year ended 31 March 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of financial activities)</b>	<b>192,965</b>	<b>109,251</b>
<b>Adjustments for:</b>		
Depreciation charges	3,070	2,714
Decrease/(increase) in work in progress	6,874	(20,610)
Decrease/(increase) in debtors	19,969	(45,936)
Increase/(decrease) in creditors	5,128	(19,183)
	<hr/>	<hr/>
<b>Net cash provided by operations</b>	<b><u>228,006</u></b>	<b><u>26,236</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20	Cash flow	At 31.3.21
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	200,837	220,086	420,923
	<hr/>	<hr/>	<hr/>
	200,837	220,086	420,923
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b><u>200,837</u></b>	<b><u>220,086</u></b>	<b><u>420,923</u></b>

The notes form part of these financial statements

## CAMDEN COMMUNITY LAW CENTRE

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

#### 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 about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on the 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 current and future periods.

##### **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.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

##### **Work in progress**

Work in progress is valued at net realisable value, after making due allowance for slow moving work.

##### **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.

##### **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.

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	<u>449</u>	<u>82</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2021	2020
		£	£
Grants	Legal advice	311,786	200,615
Legal advice	Legal advice	106,283	144,011
Other generated income	Legal advice	3,200	21,700
Service Level Contracts	Legal advice	149,950	149,950
		<u>571,219</u>	<u>516,276</u>

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

	2021	2020
	£	£
Big Lottery Fund	-	24,978
Trust for London	40,000	20,000
London Borough of Camden	-	39,638
Hampstead Camden Wells	-	10,000
AB Charitable Trust	15,000	20,000
City Bridge Trust	56,825	34,500
The National Lottery Community Fund	124,961	51,499
Law Centres Federation	75,000	-
	<u>311,786</u>	<u>200,615</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Legal advice	256,664	-	256,664
Support costs	1,575	111,504	113,079
	<u>258,239</u>	<u>111,504</u>	<u>369,743</u>

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**5. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Other resources expended	4,460	4,500	8,960
Support costs	110,504	1,000	111,504
	114,964	5,500	120,464
	114,964	5,500	120,464

**6. NET INCOME/(EXPENDITURE)**

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

	2021 £	2020 £
Auditors' remuneration	5,500	-
Depreciation - owned assets	3,070	2,714
	8,570	2,714
	8,570	2,714

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

	2021 £	2020 £
Trustees' expenses	-	550
	-	550
	-	550

**8. STAFF COSTS**

	2021 £	2020 £
Wages and salaries	221,971	216,991
Social security costs	16,410	16,330
Other pension costs	8,685	8,754
	247,066	242,075
	247,066	242,075

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

	2021	2020
Charitable	8	9
Administration	1	1
	9	10
	9	10

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

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	82	-	82
<b>Charitable activities</b>			
Legal advice	335,661	180,615	516,276
<b>Total</b>	335,743	180,615	516,358
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Legal advice	167,372	89,478	256,850
Support costs	97,160	39,638	136,798
Other	13,459	-	13,459
<b>Total</b>	277,991	129,116	407,107
<b>NET INCOME</b>	57,752	51,499	109,251
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	208,735	-	208,735
<b>TOTAL FUNDS CARRIED FORWARD</b>	266,487	51,499	317,986

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020	11,529	17,470	28,999
Additions	-	7,920	7,920
	<u>11,529</u>	<u>25,390</u>	<u>36,919</u>
At 31 March 2021	11,529	25,390	36,919
<b>DEPRECIATION</b>			
At 1 April 2020	11,529	14,201	25,730
Charge for year	-	3,070	3,070
	<u>11,529</u>	<u>17,271</u>	<u>28,800</u>
At 31 March 2021	11,529	17,271	28,800
<b>NET BOOK VALUE</b>			
At 31 March 2021	-	8,119	8,119
	<u>-</u>	<u>8,119</u>	<u>8,119</u>
At 31 March 2020	-	3,269	3,269
	<u>-</u>	<u>3,269</u>	<u>3,269</u>

**11. WORK IN PROGRESS**

	2021 £	2020 £
Work in progress	84,720	91,594
	<u>84,720</u>	<u>91,594</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	30,830	10,509
Other debtors	452	526
Accrued income	21,171	48,156
Prepayments	3,997	17,228
	<u>56,450</u>	<u>76,419</u>

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021</b>	2020
		£	£
Trade creditors		35,172	20,332
Social security and other taxes		4,251	4,931
VAT		963	9,340
Other creditors		1,197	2,599
Accruals and deferred income		17,678	16,931
		<u>59,261</u>	<u>54,133</u>

<b>14. MOVEMENT IN FUNDS</b>		Net	
	At 1.4.20	movement	At
	£	in funds	31.3.21
		£	£
<b>Unrestricted funds</b>			
General fund	266,487	244,464	510,951
<b>Restricted funds</b>			
The National Lottery Community Fund	51,499	(51,499)	-
<b>TOTAL FUNDS</b>	<u>317,986</u>	<u>192,965</u>	<u>510,951</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	259,883	(15,419)	244,464
The A B Charitable Trust	14,999	(14,999)	-
	<u>274,882</u>	<u>(30,418)</u>	<u>244,464</u>
<b>Restricted funds</b>			
Trust for London	40,000	(40,000)	-
City Bridge Trust	56,825	(56,825)	-
The National Lottery Community Fund	124,961	(176,460)	(51,499)
Law Centres Federation	75,000	(75,000)	-
	<u>296,786</u>	<u>(348,285)</u>	<u>(51,499)</u>
<b>TOTAL FUNDS</b>	<u>571,668</u>	<u>(378,703)</u>	<u>192,965</u>

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	208,735	57,752	266,487
<b>Restricted funds</b>			
The National Lottery Community Fund	-	51,499	51,499
<b>TOTAL FUNDS</b>	<u>208,735</u>	<u>109,251</u>	<u>317,986</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	315,743	(257,991)	57,752
The A B Charitable Trust	20,000	(20,000)	-
	<u>335,743</u>	<u>(277,991)</u>	<u>57,752</u>
<b>Restricted funds</b>			
Big Lottery Fund	24,978	(24,978)	-
Trust for London	20,000	(20,000)	-
Rent fund	39,638	(39,638)	-
Hampstead Campden Wells	10,000	(10,000)	-
City Bridge Trust	34,500	(34,500)	-
The National Lottery Community Fund	51,499	-	51,499
	<u>180,615</u>	<u>(129,116)</u>	<u>51,499</u>
<b>TOTAL FUNDS</b>	<u>516,358</u>	<u>(407,107)</u>	<u>109,251</u>

Big Lottery Fund funded a triage worker, a housing caseworker, part funded a welfare benefits advisor and their related costs.

Trust for London funded an Immigration caseworker and related costs.

Rent fund was monies from London Borough of Camden to assist in covering the cost of the rent for Centre's premises.

**CAMDEN COMMUNITY LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**CAMDEN COMMUNITY LAW CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	449	82
<b>Charitable activities</b>		
Grants	311,786	200,615
Legal advice	106,283	144,011
Other generated income	3,200	21,700
Service Level Contracts	149,950	149,950
	571,219	516,276
<b>Total incoming resources</b>	<b>571,668</b>	<b>516,358</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	221,971	216,991
Social security	16,410	16,330
Pensions	8,685	8,754
Freelance & recruitment	-	1,185
Volunteer expenses	-	408
Publicity & website	-	1,090
Subscriptions & journals	7,352	8,539
Professional insurance	1,599	1,899
Lexcel costs	1,025	1,025
Practising certificates	1,197	726
Legal disbursements & costs	-	2,568
	258,239	259,515
 <b>Support costs</b>		
<b>Other</b>		
Trustees' expenses	-	550
Rent & rates	63,596	90,936
Insurance	2,973	1,354
Light and heat	4,874	4,844
Telephone	5,375	5,455
Printing, postage & stationery	5,779	8,653
Repairs & maintenance	5,444	3,088
Bookkeeping	2,816	6,909
Travel & subsistence	-	331
Carried forward	90,857	122,120

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**CAMDEN COMMUNITY LAW CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2021**

	2021	2020
	£	£
<b>Other</b>		
Brought forward	90,857	122,120
Bank charges	586	544
Computer expenses	9,693	7,279
Cleaning	3,534	2,204
Miscellaneous expenses	2,439	792
Storage	1,168	2,704
Professional fees	1,644	1,500
Staff training & expenses	1,973	3,234
Computer equipment	3,070	2,715
	114,964	143,092
<b>Governance costs</b>		
Auditors' remuneration	5,500	-
Independent examination	-	4,500
	5,500	4,500
Total resources expended	378,703	407,107
<b>Net income</b>	192,965	109,251

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