

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

TRUSTEES

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

COMPANY SECRETARY

Ms M B Grayson

REGISTERED OFFICE

12 Greenland Road
London
NW1 0AY

**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 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:

M. Grayson.
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:

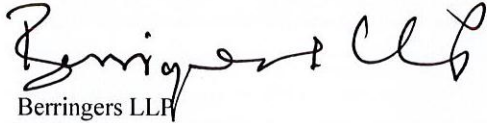
- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override 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. 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 £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	300	-	-	300	666
Charitable activities	3					
Legal advice		339,819	-	112,955	452,774	358,847
Total		<u>340,119</u>	<u>-</u>	<u>112,955</u>	<u>453,074</u>	<u>359,513</u>
EXPENDITURE ON						
Charitable activities	4					
Legal advice		156,997	-	112,955	269,952	235,405
Support costs		85,652	-	-	85,652	88,635
Total		<u>242,649</u>	<u>-</u>	<u>112,955</u>	<u>355,604</u>	<u>324,040</u>
NET INCOME		97,470	-	-	97,470	35,473
Transfers between funds	14	(100,000)	100,000	-	-	-
Net movement in funds		<u>(2,530)</u>	<u>100,000</u>	<u>-</u>	<u>97,470</u>	<u>35,473</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		246,424	300,000	-	546,424	510,951
TOTAL FUNDS CARRIED FORWARD		<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 £	2023 Total funds £	2022 Total funds £
FIXED ASSETS						
Tangible assets	10	1,980	-	-	1,980	5,049
CURRENT ASSETS						
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>-</u>	<u>722,428</u>	<u>617,816</u>
CREDITORS						
Amounts falling due within one year	13	(80,514)	-	-	(80,514)	(76,441)
NET CURRENT ASSETS		<u>241,914</u>	<u>400,000</u>	<u>-</u>	<u>641,914</u>	<u>541,375</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>243,894</u>	<u>400,000</u>	<u>-</u>	<u>643,894</u>	<u>546,424</u>
NET ASSETS		<u>243,894</u>	<u>400,000</u>	<u>-</u>	<u>643,894</u>	<u>546,424</u>
FUNDS	14					
Unrestricted funds:						
General fund					243,894	246,424
Staff and Premises Contingency Fund					400,000	300,000
					<u>643,894</u>	<u>546,424</u>
TOTAL FUNDS					<u>643,894</u>	<u>546,424</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.

The notes form part of these financial statements

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

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

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of financial activities)	97,470	35,473
Adjustments for:		
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/>
Net cash provided by operations	46,290	143,717
	<hr/>	<hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

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

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Legal advice	269,952	-	269,952
Support costs	11,033	74,619	85,652
	<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	17,363	13,232
	<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	1	1
	<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 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	666	-	-	666
Charitable activities				
Legal advice	187,285	-	171,562	358,847
Total	<u>187,951</u>	<u>-</u>	<u>171,562</u>	<u>359,513</u>
EXPENDITURE ON				
Charitable activities				
Legal advice	63,843	-	171,562	235,405
Support costs	88,635	-	-	88,635
Total	<u>152,478</u>	<u>-</u>	<u>171,562</u>	<u>324,040</u>
NET INCOME	35,473	-	-	35,473
Transfers between funds	<u>(300,000)</u>	<u>300,000</u>	<u>-</u>	<u>-</u>
Net movement in funds	(264,527)	300,000	-	35,473
RECONCILIATION OF FUNDS				
Total funds brought forward	510,951	-	-	510,951
TOTAL FUNDS CARRIED FORWARD	<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 £
COST			
At 1 April 2022 and 31 March 2023	<u>11,529</u>	<u>25,390</u>	<u>36,919</u>
DEPRECIATION			
At 1 April 2022	11,529	20,341	31,870
Charge for year	-	3,069	3,069
At 31 March 2023	<u>11,529</u>	<u>23,410</u>	<u>34,939</u>
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>1,980</u>	<u>1,980</u>
At 31 March 2022	<u>-</u>	<u>5,049</u>	<u>5,049</u>

CAMDEN COMMUNITY LAW CENTRE

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

11. WORK IN PROGRESS

	2023	2022
	£	£
Work in progress	<u>85,425</u>	<u>34,869</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
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>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
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>

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At
	£	£	£	31.3.23
				£
Unrestricted funds				
General fund	246,424	97,470	(100,000)	243,894
Staff and Premises Contingency Fund	<u>300,000</u>	<u>-</u>	<u>100,000</u>	<u>400,000</u>
	<u>546,424</u>	<u>97,470</u>	<u>-</u>	<u>643,894</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	340,119	(242,649)	97,470
Restricted funds			
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>
TOTAL FUNDS	<u>453,074</u>	<u>(355,604)</u>	<u>97,470</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
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>
TOTAL FUNDS	<u>510,951</u>	<u>35,473</u>	<u>-</u>	<u>546,424</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
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>
TOTAL FUNDS	<u>359,513</u>	<u>(324,040)</u>	<u>35,473</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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	300	666
Charitable activities		
Grants	140,151	186,562
Legal advice	177,623	27,666
Other generated income	-	9,619
Service Level Contracts	135,000	135,000
	<hr/>	<hr/>
	452,774	358,847
Total incoming resources	<hr/>	<hr/>
	453,074	359,513
EXPENDITURE		
Charitable activities		
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
	<hr/>	<hr/>
	280,985	248,564
Support costs		
Other		
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
	<hr/>	<hr/>
	68,844	69,976

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CAMDEN COMMUNITY LAW CENTRE

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

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

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