BRIXTON ADVICE CENTRE

England & Wales · Charity number 291484

Details

Status	Registered
Legal form	Charitable company
Company number	01893924
Registered	1985-05-09
Register	View on the Charity Commission register

Contact

Address	Brixton Advice Centre 165-167 Railton Road London SE24 0LU
Phone	0207 733 7554
Email	info@brixtonadvice.org.uk
Website	www.brixtonadvice.org.uk

Activities

Objects: THE ADVANCEMENT OF EDUCATION, THE RELIEF OF POVERTY AND SICKNESS AND THE PRESERVATION AND PROTECTION OF HEALTH AND OF ANY OTHER CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY OF GREATER LONDON.

Activities: The principal objectives of Brixton Advice Centre are to promote access to justice by providing good quality advice and assistance. This includes legal advice and representation to people who would otherwise be unable to afford legal services. The Centre also supports people maximise income and to better manage their lives.

Classification

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

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Geography

- **Area of benefit:** GREATER LONDON
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£430,034	£400,776	-	-
2024-03-31	£384,791	£338,607	-	-
2023-03-31	£331,646	£331,777	-	-
2022-03-31	£212,000	£287,115	-	-
2021-03-31	£348,865	£304,082	-	-

Trustees

Name	Role	Appointed
Lucas Bertholdi-Saad	Chair	2021-09-01
Dr Katie Angela Johnston		2025-11-26
GARETH ROSS JOHN BEATON		2017-08-03
Isabel Alexandra Esyllt Saunders		2025-09-24
Jonathan Senker		2025-01-29
Killian Anthony Moran		2025-01-29
Nigel David Wachman		2022-03-30
WILLIAM FREDERICK TAGGART		

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BRIXTON ADVICE CENTRE

England & Wales - Charity number 291484

Accounts

Annual Review and Financial Statement 2025



BRIXTON ADVICE CENTRE

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Trustees

L Bertholdi-Saad, Chair
GRJ Beaton, Company Secretary
ND Wachman, Treasurer
N Catto (to 27 Nov 2024)
C Lynch (to 8 Jan 2025)
K Moran (from 29 Jan 2025)
J Senker (from 29 Jan 2025)
V Srirangam
WF Taggart MBE
V Tilakapala (to 31 Jul 2024)

Personnel

P Torsney, Chief Executive
S Samuel, Office Manager
S Stara, Benefits Supervisor
U Edokpolo, Debt Supervisor
P Elliott, Community Advisor/Housing
D Hassan, Outreach Benefits Adviser
A Suudi, Cost of Living Adviser
L Jackson, Cleaning Services
L Flynn, Benefits Adviser (vol)
G Basili, Benefits Adviser (vol)

Brixton Advice Centre Reference and Administrative Details for the year ended 31 March 2025

Registered Office

167 Railton Road London SE24 0LU

Registered Charity No

291484

Registered Company No

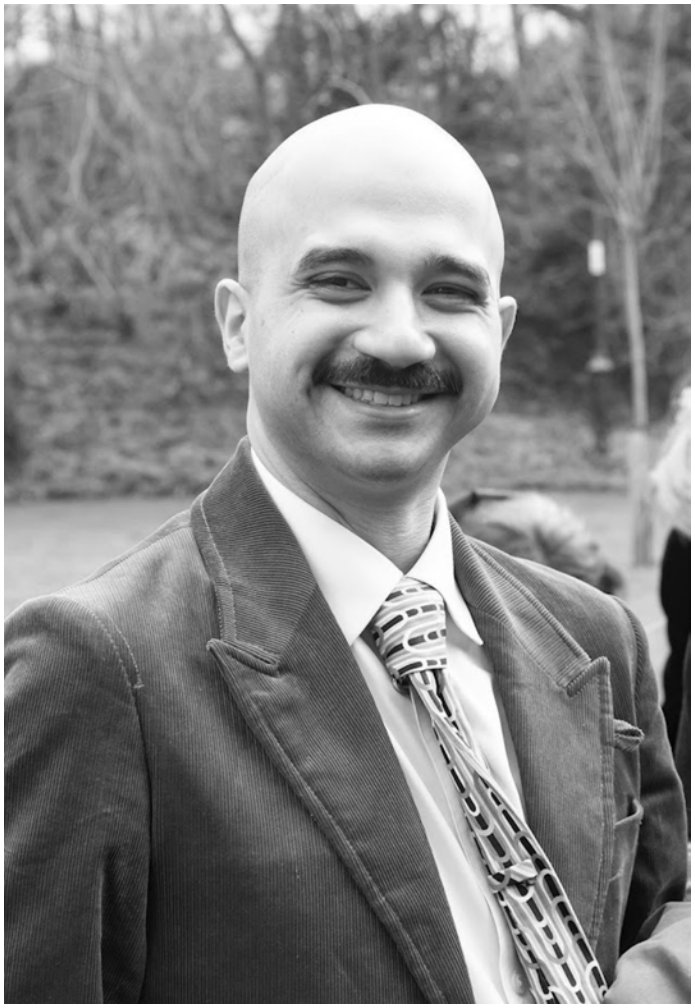
01893924 (England and Wales)

Auditors

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

Website

brixtonadvice.org.uk



CHAIR'S REPORT

Times have been getting tougher for people in Lambeth, and we've risen to the challenge, reaching more people across our diverse community, making services easier to access, and delivering impactful support with compassion and respect

I am proud to introduce this year's Annual Review, which shows how Brixton Advice Centre has responded to rising need with action and care. In 2024–25, we supported over 2,100 new clients, opened nearly 3,000 cases, and helped with more than 3,600 issues. Our work secured over £1.4 million in confirmed and estimated gains for Lambeth residents, £625,000 in backdated payments, £380,000 in new annual benefits, and £270,000 in resolved debt and cost of living impacts

These numbers represent massive changes for people - but only represent a part of what we achieve. The value of our work goes far beyond financial outcomes. We enable people to stay in their homes, respond to pressure without buckling, understand their rights, and stay in control of their lives

Responding to our community's needs, we have made our services more accessible and delivered them in more places - not only our Railton Road centre and our partner organisation's locations, but also foodbanks and the Health & Wellbeing Bus. Wherever people need us, we aim to be there

We have continued to manage resources carefully, knowing that we have to make every pound count, while investing in our people, and systems to support our work now and into the future. We are grateful to Lambeth Council for its ongoing partnership, as well as to Trust for London, Trussell Trust (via Lambeth & Croydon Foodbank), and the Garfield Weston Foundation, all of whose funding has made a real difference

On behalf of the Trustees, my thanks go to our Chief Executive, Patrick Torsney, our other incredible staff and volunteers, and to the people of Lambeth. We are proud to be a part of and serve our community - and proud of what we have achieved together

Lucas Bertholdi-Saad

2024-25

Annual Service Impact Report

2,187
New Clients Served

2,959
Cases Opened

Service Areas Breakdown

1,563
Welfare Benefits Matters

1,391
Debt & Cost of Living Matters

975
Complex Housing Problems Addressed

401
Other Areas (Family, Crime, Domestic Violence, Civil Litigation & Consumer Issues)

It's never just about the money. Our work also helps people keep their home, understand their rights, and find essential support at a critical time. Sometimes simply sitting down with someone to sort through a daunting carrier bag full of unread letters is life-changing. Where our work did lead to a financial outcome in 2024-5, the numbers opposite give a snapshot of the huge difference we make

Financial Impact

Supporting Lambeth Residents

£1.4M

Total Tax Credit & Benefit Gains

Including confirmed £1M+ and estimated additional gains

£625K+

Confirmed lump sums paid to Lambeth residents as a result of our casework

£380K+

Confirmed annual gains - new monthly payments being made to Lambeth residents

£358K+

Additional estimated annual gains where clients have not responded to confirm award receipt

£272K+

Positive debt and cost of living impacts, including debt written off for clients

£240K

New, affordable repayments being made each year by residents towards rent, council tax and other priority commitments

CLIENT RATING OF OUR ADVICE SERVICES:
OVER 95% EXCELLENT/ VERY GOOD

TURNED DOWN BY THE DWP

Beverly (not her real name) came to us in May 2024. Despite suffering from sarcoidosis (an auto-immune disease), rheumatoid arthritis, Chronic Obstructive Pulmonary Disease and osteoarthritis, her Personal Independence Payment (PIP) application was denied with zero points. She was in constant pain, fatigued and breathless, and extremely upset

The impact of her conditions meant extra expenditure on a range of items including sky-rocketing utility bills. She was not eating properly and relying on local foodbanks

Beverly had already tried to challenge the Department for Work & Pensions (DWP) decision, but that had been turned down also. We lodged an appeal on her behalf, prepared an extensive submission and Luciann, a specialist volunteer on our benefits team supervised by Sekayi Stara, represented Beverly at tribunal. The DWP fought the case all the way up to and including tribunal, so the process took almost a whole year

The tribunal ruled in favour of Beverly, with her new PIP award running from Nov 2023 to Nov 2027 - a backdated lump sum of £9,955 plus £588 each month from then on (Enhanced Rate for Daily Living and Standard Rate for Mobility)

Beverly is now able to get on with her life and cover the basics as well as some of the additional expense that comes with her conditions. It hasn't solved the challenges she faces - she tells us it's still a struggle - but she now feels much more in control and better able to work through them

"Thank you for everything. I just don't know what I would have done without you. I'm eternally grateful for what you did for me."

Written feedback from 'Beverly', April 2025



Luciann Flynn specialist adviser

36% of the matters we dealt with over the last year involved challenging decisions about welfare entitlements. This led to around £1.4M in confirmed and estimated gains being awarded to individuals and families in Lambeth by way of new or increased awards over the 12-month period



Uzo Edokpolo debt supervisor

I joined the Centre as a debt supervisor in the Lambeth Council Cost of Living-funded project about a year ago, having worked within the debt advice sector for thirteen years before then. My work is helping people experiencing extreme financial pressure, many of who are disadvantaged and socially excluded and facing multiple and interlinked complex problems

Relationship breakdown, as well as mental and physical health problems, are very common and can further complicate money issues and debt

The most critical part of my work is sorting out priority debts, so dealing with things like rent arrears to avoid eviction and council tax and fuel arrears. The high cost of living means many clients rely on bank overdrafts and credit cards to pay essential bills, and these come with their own set of issues that need factoring in so that people leave with a strategy that works for them. It's about involving those I help too, working through the advantages and disadvantages of options available and helping people make an informed choice, always ensuring the best possible result

A typical day involves picking up new referrals from Centre colleagues out and about delivering outreach around the borough, responding directly to debt enquiries coming in via the Centre website, negotiating with creditors, contacting clients to progress cases, making debt relief order and other insolvency and court applications, as well as keeping on top of all the admin including maintaining solid case records

DEALING WITH DEBT

"I really feel I can get on with my life now without this awful debt hanging over me. You've been so brilliant with all your advice and help and I really appreciate what you've done for me. Thank you so much"

Written feedback, Aug 24

WORKING WITH OTHERS

The Centre partnered with the Lambeth Council Health & Wellbeing Bus in 2023 and the service has gone from strength to strength since, providing essential health and advice outreach services across Lambeth



Pete Elliott housing and community outreach

Every Friday the bus heads across the borough, choosing a different spot each week. The Health & Wellbeing crew focus on arranging health check-ups, blood pressure tests, mental health and other health services Monday to Thursdays, and on Fridays we are there as well - it's usually me, Pete - to provide comprehensive Housing, Welfare Benefits and Debt Advice, as well as generalist advice across a wide range of other areas

I think it makes a critical difference in the borough as it's accessible, relatively informal, and gets our services out and into locations that aren't as necessarily well served as others. Effective advice can help improve health outcomes too, lifting some of the weight and pressures affecting people in their day-to-day lives

Residents can log on to the Lambeth Health & Wellbeing website to see where the bus will be each week, or pick up an information card with a QR code on the back from the bus that provides the current weekly details whenever it is scanned

The feedback we get from services users is always extremely positive. Funding permitting, we are looking at ways to expand the service to other days too



Simone Samuel general services manager

IMPROVING OURSELVES

Hello, I'm Simone, and I've worked at the Centre for the last ten years. I am the Office and Services Manager

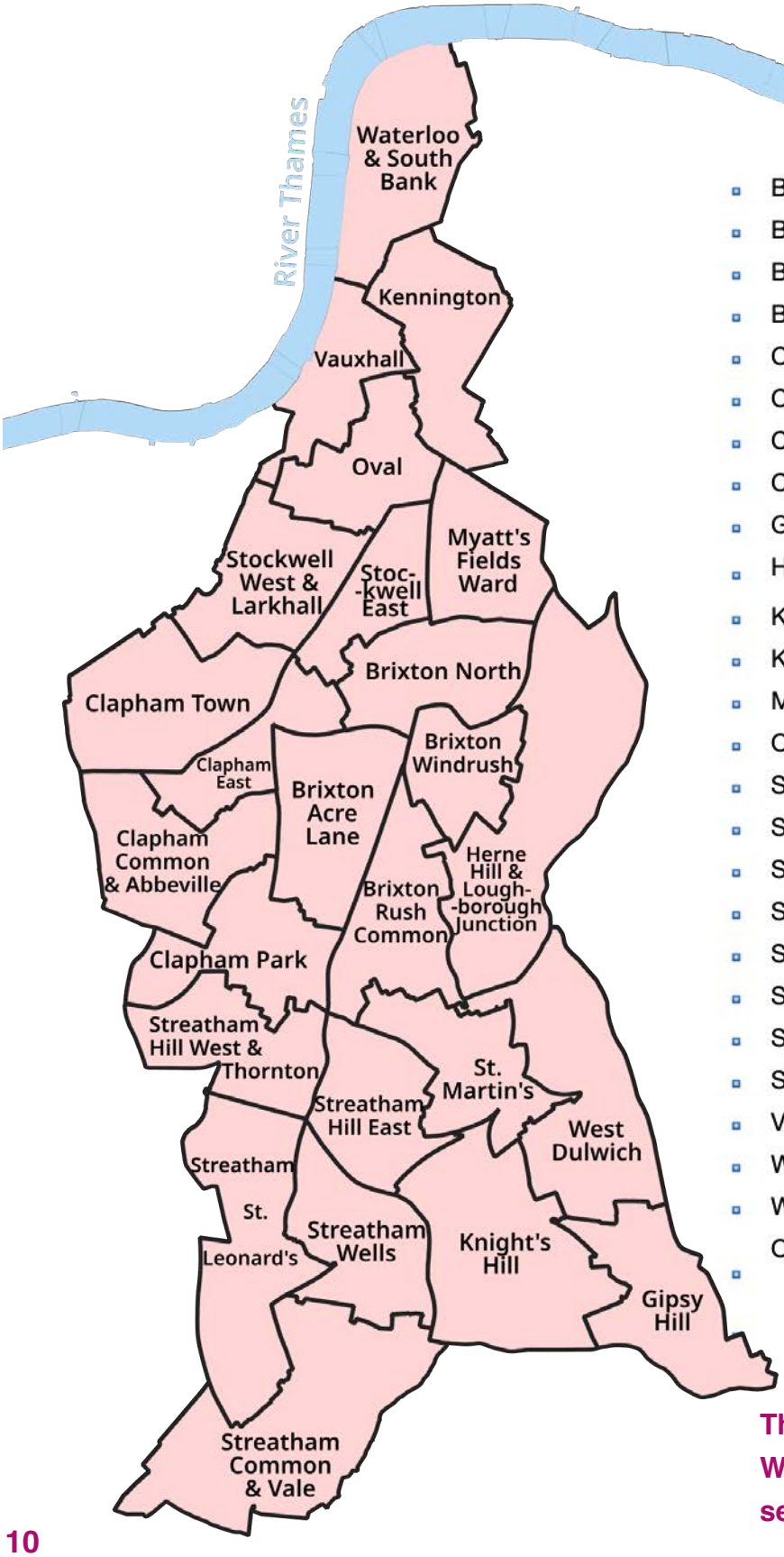
I am responsible for the smooth day-to-day running of the office, everything from ensuring our open-door drop-in and telephone advice service is working efficiently, to office supplies being well stocked and organised, to making sure that staffing levels are sufficient to meet service demands

We've seen big changes in how people access our service since the COVID-19 pandemic. People tend to favour our telephone service and the dedicated advice forms (on our website) as their first means of contacting us now rather than coming and sitting in a busy waiting room. In response to user feedback, we spent the last 18-months increasing our outreach services, particularly at foodbanks and other crisis points. These changes, particularly coupled with the website referral forms we set up, have increased our reach across the borough as well as made us more easily accessible to referring agencies and partners too

And while we have good reach, we're proud to be local too. In particular, we have many older users in the local area who tell me how much they'd struggle if they weren't able to drop in when they needed help with a document or form, or a letter they don't understand and want some help with. It's important to be there for our local community too, particularly those who find it harder to access help

Working at the Centre has allowed me to grow professionally and has given me the opportunity to give a lot back to my much loved local community

A BOROUGH-WIDE SERVICE

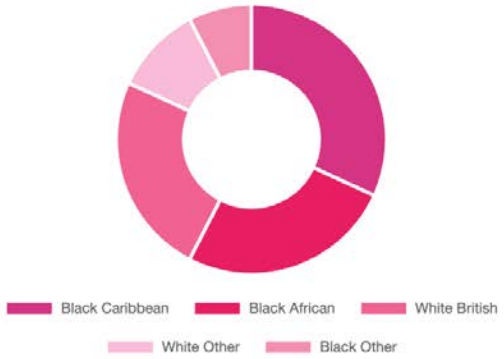


SERVICE USERS BY WARD

Brixton Acre Lane	6.12%
Brixton North	6.49%
Brixton Rush Common	6.76%
Brixton Windrush	5.10%
Clapham Common and Abbeville	1.25%
Clapham East	2.47%
Clapham Park	1.76%
Clapham Town	2.06%
Gipsy Hill	4.33%
Herne Hill and Loughborough Junction	7.81%
Kennington	2.40%
Knights Hill	5.54%
Myatts Fields	5.34%
Oval	2.97%
St Martin's	3.85%
Stockwell East	2.81%
Stockwell West and Larkhall	5.10%
Streatham Common and Vale	3.41%
Streatham Hill East	2.94%
Streatham Hill West and Thornton	1.42%
Streatham St Leonard's	1.86%
Streatham Wells	1.28%
Vauxhall	2.26%
Waterloo & South Bank	0.37%
West Dulwich	4.33%
Outside Lambeth and NFA	9.97%
	100%

The proportion of services users by Lambeth Ward as a percentage of the total number of service users over the 2024-25 year

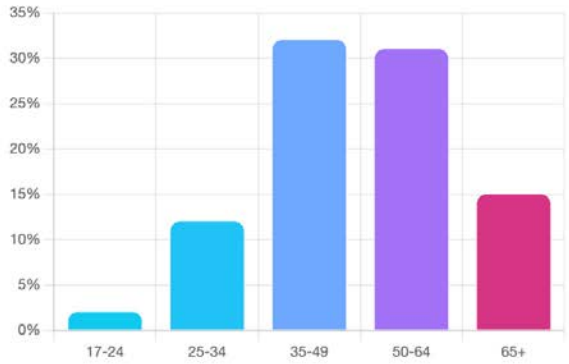
Ethnic Origin



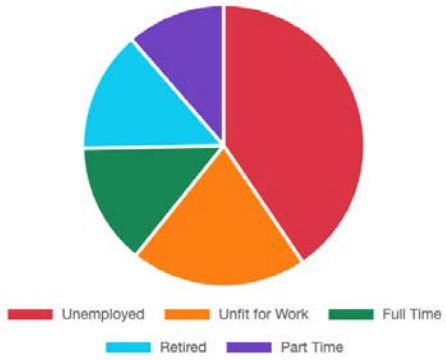
Housing Status

Council Tenant	48%
Housing Association	20%
Private Tenant	13%
Other	6%
Own Home	5%

Age Distribution



Economic Status



Health Status

No Health Issues	43%
Long-term Illness	21%
Mental Health Issues	10%
Physical Impairment	9%
Other Illness	7%

Top five categories of service user responses in each listed demographic

KEY COMMUNITY INSIGHTS 2024-25

68%
Social housing residents (Council + Housing Association)

63%
Working age population (25-64 years)

43%
Black or Black British community members

57%
Residents with health challenges

Get advice

You can find more information on how to access our advice services, including our community outreach, by scanning the QR code to the right, or by visiting: brixtonadvice.org.uk/for-advice

Support our work

Right now the demand for our services is greater than ever. The ongoing cost of living crisis is having a massive impact on our community. We are seeing significant increases in demand and in the complexity of that demand. Thank you for supporting our work

REPORT OF THE TRUSTEES

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. 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) in this report.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The principal objectives of the Brixton Advice Centre (the Centre) are to promote access to justice by providing good quality legal advice, assistance and representation to people who would otherwise be unable to afford legal services. The full statement on the Centre's Vision, Mission and Values is publicly available on its website: https://brixtonadvice.org.uk/serving-the-community-since-1966/

The Centre delivers social welfare law services primarily in welfare benefits, debt and housing. Services in the period continued to be available throughout the working week. Other bodies such as health professionals, Members of Parliament and other advice providers in the borough regularly referred clients to the Centre. The Centre continued to provide extensive outreach services around the borough, including at foodbank outlets and various community hubs, as well as mobile services delivered via the Lambeth Council's Health and Wellbeing Bus.

The Centre continued to benefit from the support of volunteers, including many legal professionals, who assisted with the day-to-day administration of the charity and the delivery of advice services.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

You will find a brief summary on the performance and achievements of the Centre relating to the period within the pages of this report. Trustees note the ongoing demands on the Centre and the challenging funding environment. The additional funding from Lambeth Council under a debt/cost of living project (see below) was particularly welcome, as it allowed the Centre to expand its operation by employing additional staff focussed specifically on the impacts of cost of living increases on the local community.

The Centre maintains compliance with the Law Society's Lexcel practice management standard, which is independently and externally audited each year. The Centre is also regulated by the Financial Conduct Authority for the provision of debt advice to members of the public and adheres to the relevant rules and requirements. The Centre maintains its certification in the Government-backed Cyber Essentials scheme and is also an accredited Living Wage employer.

FINANCIAL REVIEW

Principal funding sources

The Centre was pleased to have been able to increase its funding by £44k compared to an increase of £76k in the previous year. The grant from the London Borough of Lambeth continues to be a crucial source of core funding, which for the year ended 31 March 2025 increased to £275k of which £140k related to work on a new debt and cost of living response project. This latter grant is part of a £180k programme over 18 months; £20k of this grant was deferred to next year. Unfortunately, it appears that this project was a one-off and will not be extended so will have a significant impact on our overall capacity in the following year.

Other notable funding that included essential contributions to the core running costs of the Centre were: Trust for London (£25k); Trussell Trust (£85k) and the Garfield Weston Foundation (£25k). We record our gratitude to them all.

Financial position

Details of the financial transactions of the Centre are set out in the accounts. The Centre noted a surplus of £29k in this reporting period compared to the previous year surplus of £46k and reflects the increased income referred to above together with well-controlled costs. The total Unrestricted Funds to be carried forward are

£466k, which is considered sufficient to allow the charity to meet its current and future objectives.

The Centre is exempt from taxation under the provisions relating to charities.

FUTURE PLANS

The Centre continues to profile and develop our services in order to best respond to continuing increases in demand caused by increases in cost of living and governmental reforms that impact on the financial wellbeing of Lambeth residents. Trustees are, with the involvement of the Chief Executive, investing considerable time and effort into reviewing and developing the Centre's strategic plan. The intention is to carefully monitor the Centre's financial position within a challenging economic environment with a view to potential expansion of services over the coming period where this is possible. Targeting of new services is both likely and desirable, with new and additional services reaching out to groups within our communities facing particular challenges, partly so that the Centre better serves groups who may have particular unaddressed advice needs, but also so that the Centre takes the opportunity to learn as an organisation, and build deeper experience and knowledge in certain areas of work.

The Centre continues to work with and collaborate with partners across the borough and will continue to prioritise and further develop its range of outreach services wherever possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brixton Advice Centre was incorporated on 8 March 1985 as a company limited by guarantee and was registered as a charity on 18 April 1985. It is therefore governed by a memorandum and articles of association.

Public benefit

The Trustees consider that the objectives and activities of the Centre provides public benefit within the meaning and terms of the Charity Commission.

The Council of Management (trustees/directors)

The Centre is controlled by trustees/directors who are elected to the Council of Management (CoM). The Members of the CoM act both as trustees and directors. Please see details of trustees in the year 2024-25 on page 2 of this report.

Recruitment and appointment of new trustees

Trustees are recruited through advertisements and by word of mouth, with particular emphasis on the need to reflect the local community. New trustees are inducted by the Chief Executive with the assistance of the CoM's Officers following appointment. All prospective trustees must agree to the Centre's Trustee Code of Conduct before being accepted as a trustee of the Centre. All current trustees signed, or re-signed, the Code of Conduct either immediately after the AGM or following their appointment.

Organisational structure

The CoM meets regularly to manage the Centre's affairs. The Centre has a full-time Chief Executive who is accountable to the Council of Management and who manages the day-to-day administration of the charity. The Chief Executive reports directly to the CoM and provides it with written and verbal reports as appropriate at each meeting.

Key management remuneration

	2024	2023
	£	£
Key management compensation	**56,777**	**55,532**

Risk management

The CoM always seeks to ensure it reflects a range of skills and experience sufficient to oversee the running

of the organisation and regularly reviews the major risks the Centre faces.

The Treasurer oversees detailed financial management issues under the oversight of the CoM.

The Centre has a medium to long-term objective to build a reserve (net assets excluding fixed assets) of £100-120k and over the period 2025-2028 to make significant progress towards that. In the absence of achieving the reserves target, the Centre will manage the risks associated with its cash position intensively in the short term.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Brixton Advice 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

The auditors, Berringers LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees of Brixton Advice Centre on 30 July 2025 **and signed on its behalf by:**

.....

G R J Beaton - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIXTON ADVICE CENTRE

Opinion

We have audited the financial statements of Brixton Advice Centre (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet 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.

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 Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

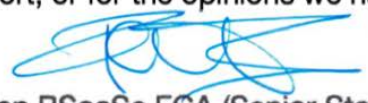
- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions

that are unusual or outside the normal course of business

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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.



Paul Allan BSocSc FCA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date: 30/7/25

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

	Notes*	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**6,622**	**-**	**6,622**	5,881
Charitable activities	4				
Provision of legal advice		**310,477**	**109,254**	**419,731**	375,739
Investment income	3	**3,681**	**-**	**3,681**	3,171
Total		**320,780**	**109,254**	**430,034**	384,791
EXPENDITURE ON					
Charitable activities	5				
Provision of legal advice		**291,522**	**109,254**	**400,776**	338,607
NET INCOME		**29,258**	**-**	**29,258**	46,184
RECONCILIATION OF FUNDS					
Total funds brought forward		**437,041**	**-**	**437,041**	390,857
TOTAL FUNDS CARRIED FORWARD		**466,299**	**-**	**466,299**	437,041

**The notes form part of these financial statements*

BALANCE SHEET
31 March 2025

	Notes*	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	**363,077**	-	**363,077**	370,797
CURRENT ASSETS					
Debtors	10	**12,368**	**19,160**	**31,528**	16,877
Cash at bank and in hand		**164,070**	**2,546**	**166,616**	295,635
		176,438	**21,706**	**198,144**	312,512
CREDITORS					
Amounts falling due within one year	11	**(70,602)**	**(21,706)**	**(92,308)**	(233,259)
NET CURRENT ASSETS		**105,836**	-	**105,836**	79,253
TOTAL ASSETS LESS CURRENT LIABILITIES		**468,913**	-	**468,913**	450,050
CREDITORS					
Amounts falling due after more than one year	12	**(2,614)**	-	**(2,614)**	(13,009)
NET ASSETS		**466,299**	-	**466,299**	437,041
FUNDS	14				
Unrestricted funds				**466,299**	437,041
TOTAL FUNDS				**466,299**	437,041

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 of Brixton Advice Centre and authorised for issue on:

30/07/2025 **and were signed on its behalf by:**

.....
G R J Beaton – Trustee

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 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.

Governance costs

Governance expenditure includes all expenditure not directly related to the charitable activity or fund raising ventures. This includes costs of legal, professional and audit fees.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	0%, 2% and 4% on cost
Fixtures and fittings	25% on cost and 20% on cost

The freehold properties are included in the financial statements at the original cost. No depreciation is provided in respect of the freehold properties. This policy of non-depreciation, is, in the opinion of the trustees, necessary for the financial statements to give a true and fair view in accordance with applicable accounting standards. The properties will maintain a long useful economic life and high residual value through the policy of regular maintenance and repair (charges for which are recognised in the Statement of Financial Activities) such that the assets are kept to the previously assessed levels. Any improvements to the property made since the original purchase are being depreciated at the rate of 2% straight line. The market value of the property is greater than the net book value.

Assets are reviewed regularly for impairment and the residual value confirmed and no adjustment deemed necessary.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The Centre participates in a stake holder pension scheme and contributes 3.5% (3% up to and including October 2024) for each participating employee.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	**6,622**	5,881

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**3,681**	3,171

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	**2025**	2024
		£	£
Grants	Provision of legal advice	**408,629**	364,403
Legal Aid & advice	Provision of legal advice	**11,102**	11,336
		419,731	375,739

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

	2025	2024
	£	£
Lambeth Borough Council	**273,375**	179,076
City Bridge Trust	**-**	26,500
The National Lottery Community Fund	**-**	31,095
Trust for London	**24,600**	45,100
Walcot Foundation	**-**	24,749
Lambeth Larder	**1,000**	500
Trussell Trust	**84,654**	57,383
Garfield Weston Foundation	**25,000**	-
	408,629	364,403

Brixton Advice Centre is in partnership with Centre 70. As the lead applicant until September 2023, they received funds on behalf of Centre 70 and passed them on. At the request of City Bridge Trust, the amount received from them is accounted for by including the total receipt in income and the amount paid to Centre 70 as an expense. From October 2023 the funder changed to Trussell Trust, Centre 70 became the lead applicant and the Brixton Advice Centre's receipt is net.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Provision of legal advice	**395,076**	**5,700**	**400,776**

6. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	**5,700**	6,100
Depreciation - owned assets	**7,720**	9,651
Hire of plant and machinery	**2,328**	1,997

7. 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.

8. STAFF COSTS

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

	2025	2024
Advice Services	**7**	7
Administration	**1**	1
	8	8

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

9. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures and fittings	Totals
	£	£	£
COST			
At 1 April 2024 and 31 March 2025	**508,673**	**33,246**	**541,919**
DEPRECIATION			
At 1 April 2024	**138,751**	**32,371**	**171,122**
Charge for year	**7,064**	**656**	**7,720**
At 31 March 2025	**145,815**	**33,027**	**178,842**
NET BOOK VALUE			
At 31 March 2025	**362,858**	**219**	**363,077**
At 31 March 2024	369,922	875	370,797

The Freehold property was previously considered restricted as per the terms of the Big Lottery Grant

(now known as The National Lottery Community Fund) that was granted to purchase and refurbish the property. In 2019 The National Lottery Community Fund approved a policy decision to reduce the Asset Liability Periods for historic grant agreements and the Asset Liability Period under the grant agreement for this property expired on 24 November 2009. The National Lottery Community Fund confirmed the Centre is released from the restriction.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	19,160	-
Other debtors	-	147
VAT	658	5,816
Prepayments and accrued income	11,710	10,914
	31,528	16,877

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 13)	10,481	10,257
Trade creditors	5,253	4,051
Social security and other taxes	6,724	4,775
Other creditors	791	970
Client monies	1,851	23,121
Deferred income	61,705	160,000
Accrued expenses	5,503	30,085
	92,308	233,259

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 13)	2,614	13,009

13. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,481	10,257
Amounts falling between one and two years:		
Bank loans - 1-2 years	2,614	13,009

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	**437,041**	**29,258**	**466,299**
TOTAL FUNDS	**437,041**	**29,258**	**466,299**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**320,780**	**(291,522)**	**29,258**
Restricted funds			
Trust for London	**24,600**	**(24,600)**	**-**
Trussell Trust	**84,654**	**(84,654)**	**-**
	109,254	**(109,254)**	**-**
TOTAL FUNDS	**430,034**	**(400,776)**	**29,258**

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	390,857	46,184	437,041
TOTAL FUNDS	390,857	46,184	437,041

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,874	(162,690)	46,184
Restricted funds			
City Bridge Trust	26,500	(26,500)	-
The National Lottery Community Fund	22,185	(22,185)	-
Trust for London	45,100	(45,100)	-
Walcot Foundation	24,749	(24,749)	-
Trussell Trust	57,383	(57,383)	-
	175,917	(175,917)	-
TOTAL FUNDS	384,791	(338,607)	46,184

City Bridge Trust	Originally a three-year contract to fund the costs of advice being delivered in foodbanks by a trained adviser, which was extended by a further two years. The final end date was September 2023. The service was provided by BAC and Centre 70, with BAC being the lead partner.
Trust for London	A three year contract which funded a Housing Solicitor, who coordinated a team of pro bono lawyers to provide online and digital housing advice services across Lambeth and South London to persons living in the private rented sector.
Walcot Foundation	A three year contract that funded volunteer development at BAC in order to increase service delivery capacity and provide a learning and development pathway for the volunteers involved.
Trussell Trust	A three-year contract to provide specialist advice services at outreach venues around the Lambeth borough. The contract funded a full-time member of BAC staff who works predominantly offsite at local food bank venues.
The National Lottery Community Fund	The Community Organisations Cost of Living Fund funding came from the UK Government and was for organisations that support people and communities in their local area under severe pressure because of the increased cost of living. It was time limited (October 2023 - March 2024) and during this time it supported the salary and management costs of our outreach services as well as contributing towards the core costs of our face-to-face work and Online Legal Clinic.

15. RELATED PARTY DISCLOSURES

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

16. CLIENTS BANK ACCOUNTS

	2025	2024
	£	£
Monies held in client bank accounts	**1,851**	42,655



BRIXTON ADVICE CENTRE

Picture credits:
Cover: Dina Hassan, Outreach Adviser
Back cover: Pete with Mehmet and Aderito from the Health & Wellbeing bus team (Lambeth Council)
Photos on Cover, pages 8 and 9 by Jai Maddalena
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Opposite: funders in the year and accreditations

Lambeth

Trussell
Ending hunger together

Garfield Weston
FOUNDATION

Trust for London

Legal Aid Agency

advice UK

LAMBETH LARDER

CYBER ESSENTIALS

Accredited
LEXCEL
PRACTICE MANAGEMENT STANDARD
The Law Society

LIVING WAGE EMPLOYER

BRIXTON ADVICE CENTRE

England & Wales - Charity number 291484

Accounts

REGISTERED COMPANY NUMBER: 01893924 (England and Wales)
REGISTERED CHARITY NUMBER: 291484

BRIXTON ADVICE CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

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Notes to the financial statements	12 to 18

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2024

TRUSTEES	W F Taggart J Cottage (resigned 29.6.2023) N Catto G R J Beaton D Macloughlin (resigned 26.7.2023) V Tilakapala L Bertholdi-Saad N D Wachman C C Lynch V Srirangam
COMPANY SECRETARY	G R J Beaton
REGISTERED OFFICE	167 Railton Road Herne Hill London SE24 OLU
REGISTERED COMPANY NUMBER	01893924 (England and Wales)
REGISTERED CHARITY NUMBER	291484
AUDITORS	Berringers LLP Lygon House 50 London Road Bromley Kent BR1 3RA

REPORT OF THE TRUSTEES
for the year ended 31 March 2024

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

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The principal objectives of the Brixton Advice Centre (the Centre) are to promote access to justice by providing good quality legal advice, assistance and representation to people who would otherwise be unable to afford legal services.
The full statement on the Centre's Vision, Mission and Values is publicly available on its website: https://brixtonadvice.org.uk/serving-the-community-since-1966/

The Centre continues to adapt and improve and, wherever possible, expand the services provided. Services in the period were available five days a week during standard office hours with an open-door drop-in between 10am and 12pm Monday to Thursday, alongside a public advice line, 10am to 3pm Monday to Thursday. Appointments including outside these hours were conducted five days a week. The Centre also continued to expand its 'online forms' initiative, which allows it to take self-referrals directly from members of the public and other bodies assisting them e.g. health professionals, Members of Parliament and other advice providers within the borough. In addition, the Centre continued to provide extensive outreach services around the borough, including a number of food bank outlets and at various community hubs as well as a new mobile service delivered via the Lambeth Council's Health and Wellbeing Bus.

Throughout the year staff collected necessary statistical information relating to service users that was then anonymised and collated to allow further analysis. This included detail on the numbers of clients assisted, demographic information, and the nature of the enquiries. This analysis was used for internal monitoring and service planning and for evidencing compliance with funder requirements. It is of note that the data has, from the pandemic period, continued to demonstrate that clients now no longer come predominantly from the local Brixton area, but from across the borough.

Public benefit

The Trustees consider that the objectives and activities of the Centre provides public benefit within the meaning and terms of the Charity Commission.

Volunteers

The Centre continued to enjoy the support of a range of volunteers who assisted with the day-to-day administration of the charity, and the delivery of advice services. It provided many with appropriate opportunities to increase their employability prospects and, in particular, further advance the careers of some in the legal profession and other areas connected with legal rights and remedies e.g., public policy. In particular, the Trustees considered it important to provide opportunities for volunteering to those local people who were seeking to return to, or secure, employment.

With welcome funding from the Walcot Foundation for a Volunteer Development Programme, the Centre continued to develop its volunteering plans and ambitions in order to maximise these opportunities and to increase the scope of its support for the community.

REPORT OF THE TRUSTEES
for the year ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE
Charitable activities

We are pleased to report that the Centre opened 3,553 new advice matters in the reporting year, a 12% increase on the previous year, for 2,136 new clients in addition to significant existing casework being conducted on a large number of ongoing cases opened prior to the reporting year. Staff secured significant financial gain for clients in respect of resolving welfare benefits, debt and housing issues that, in turn, provided positive economic impacts on the local community. Other areas of legal advice offered by the Centre have also had a significant impact locally, including the advice offered through our award-winning Online Legal Clinic, which is provided pro bono by volunteer solicitors, barristers and trainee lawyers in areas of law in which the Centre is not directly funded to work, such as Employment, Contract law, Family law and Criminal law.

The Centre has throughout the year continued its long-established tradition of partnership working with others to ensure as strong an advice service as possible is delivered in the borough, which included partnerships with Centre 70 funded by City Bridge Trust and Trussell Trust, providing expert advice and support at food banks around the borough. The Centre also devised and led on a borough-wide cost of living survey, partnering with other organisations and groups in the borough including Age UK Lambeth, Centre 70, Citizens Advice Merton & Lambeth, Brixton Bugle, Brixton Buzz and Lambeth Larder. The results of the survey have helped guide the work of the advice sector in Lambeth as well as helping inform future funding strategy and the Lambeth Council cost of living response.

The staff and volunteers worked hard to review, maintain and where possible improve upon the systems and procedures needed to maintain compliance with the various quality and compliance standards to which the Centre adheres, including the Law Society's 'Lexcel', a legal practice quality mark for client care, compliance and practice management. The Centre is also regulated by the Financial Conduct Authority for the provision of debt advice to members of the public and adheres to the relevant rules and requirements.

FINANCIAL REVIEW
Principal funding sources

The Centre was pleased to have been able to increase its funding by £75.9k compared to an increase of £59.3k in the previous year. The grant from the London Borough of Lambeth continues to be a crucial source of core funding, which for the year ended 31 March 2024 increased to £179.1k of which £20.0k related to work on a new debt and cost of living response project. This latter grant is part of a £180.0k programme over 18 months: £160k of this grant was deferred to future financial years. Other notable funding that included essential contributions to the core running costs of the Centre were City Bridge Trust (£26.5k), which expired after five years in October 2023: we are very grateful to City Bridge Trust for their support and faith in the project; Walcot Foundation (£24.7k); Trust for London (£45.1k); Trussell Trust £45.2k plus £12.1k and The National Lottery Community Fund (£31.1k). We record our gratitude to them all.

Financial position

Details of the financial transactions of the Centre are given in the accounts. The Centre noted a surplus of £46.2k in this reporting period, which is a significant improvement on the previous year deficit of £0.1k and reflects the increased income referred to above together with well-controlled costs. The total Unrestricted Funds to be carried forward are £437.0k which is considered sufficient to allow the charity to meet its current and future objectives.

The Centre is exempt from taxation under the provisions relating to charities.

The Centre continues to exercise especial care in respect of cash-flow and this is subject to regular ongoing monitoring and remains a high management priority.

FUTURE PLANS

The Centre continued its outreach work, which included providing advice sessions at local foodbanks funded by City Bridge Trust until October 2023 and then by Trussell Trust directly following and in addition to another Trussell Trust-funded project providing a dedicated outreach worker at Lambeth foodbanks.

The Centre has significantly developed its volunteering policy by recruiting people new to the advice sector, so increasing the number of trained advisors in the sector and developing more opportunities for paid employment.

The Centre continues to identify and pilot new approaches to service delivery in the borough in order to maximise its efficiency and impact. It continues to build upon its national award-winning Online Legal Clinic, which allows multiple specialist legal services to be provided by different personnel and different projects/funders but out of one delivery platform using the same core infrastructure. The Centre provides Trust for London funded services to persons experiencing housing issues in the private rented sector using this model alongside a wide range of pro bono services already being offered in areas such as Family and Crime. The Centre also recently expanded the model further with the addition of Specialist Employment advice via a collaboration with Cambridge House Law Centre and intends to further develop it in the coming years.

Responding to the notable and significant increases in demand arising out of the cost-of-living crisis, the Centre continues to target services through outreach by collaborating with others and putting advisers as close to the pressure points of advice demand around the borough as it can, for example at 'warm spaces' over the winter period and 'wellbeing hubs' where members of the community are encouraged to come together and to share support. Given the difficulties arising, and as cost of living impacts increase further, the Centre aims to at least double its advice capacity in certain areas such as in debt advice from 2024.

As well as working closely with other advice partners, the Centre also continues to collaborate with Lambeth Larder, an innovative local initiative. The Centre is keen to develop further partnerships within the community in order to ensure the services it provides are properly responsive to the needs the community requires and the issues it is facing.

The Centre had explored, over the course of recent years, the possibility of moving from its long standing premises at 165-7 Railton Road to alternative premises within the Borough of Lambeth. Following very detailed consideration of this issue and of the available options, the CoM determined that the Centre will remain at 165-7 Railton Road in the short term, without excluding the possibility of a move in the future.

Staffing

The Council of Management again recognise the exceptional contribution by our Chief Executive Officer, Patrick Torsney, who has continued to lead the Centre through ongoing challenges and, since the pandemic, built a more stable foundation for future development of our services. The Council of Management also acknowledges the dedication of the staff team during this reporting year: Amarpreet Kaur, Dina Hassan, Harriet Thomas, Leoney Jackson, Pete Elliott, Sekayi Stara and Simone Samuel. Finally, the Council of Management would like to offer its sincere thanks to the large numbers of volunteers who have assisted with various Centre operations throughout the year. Volunteering internally, including on Welfare Benefits, our thanks go to Ellis Thomas and Luciann Flynn. Volunteering on the Online Legal Clinic providing pro bono support across the borough, our thanks go to the following lawyers: Charlie Roberts, Gabrielle O'Connor, Gesa Bukowski, Joseph Duggin, Joycelyn Amponsah, Marilu Peries, Matthew Goddard and Nathaniel Gadsby.

REPORT OF THE TRUSTEES
for the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brixton Advice Centre was incorporated on 8 March 1985 as a company limited by guarantee and was registered as a charity on 18 April 1985. It is therefore governed by a memorandum and articles of association.

The Board of Trustees

The Council of Management (CoM) for the year 2023-24 comprised, as at the start of that year on 1 April 2023, ten trustees elected at the AGM held on 30 November 2022. Josephine Cottage, who had served for several years as Chair and continued in that role as at 1 April 2023, resigned as Chair and as a trustee on 29 June 2023. The Centre moved from its previous practice of holding AGMs towards the end of the calendar year and instead held its AGM on 26 July 2023, significantly closer to the end of the preceding financial year. At that AGM, David MacLoughlin did not seek re-election. All eight other then serving trustees were re-elected at that AGM and continued in post as at 31 March 2024. There were no further co-options.

As for the Centre's officers, as noted above, Josephine Cottage remained as Chair until her resignation on 29 June 2023. Nikky Catto was elected as Chair thereafter. David MacLoughlin was elected as Vice-Chair on 22 February 2023 and continued in that role until the 26 July 2023 AGM. The post of Vice-Chair was discontinued at the July AGM. Ross Beaton served as Secretary, and Nigel Wachman as Treasurer, throughout 2023-24, having been re-elected to those positions at the November 2022 AGM and subsequently at the July 2023 AGM. Trustees wish to place on record their thanks for the contributions of Josephine Cottage and David MacLoughlin over their many years of service on the CoM.

The Memorandum and Articles of Association allow for up to twelve trustees. The Council of Management is presently not recruiting actively but intends to do so during 2024-25. It has conducted a skills audit which is intended to inform any future recruitment, the intention being to broaden its range of expertise and its representation so as to ensure it reflects the community the Centre serves.

The Council of Management met on a monthly basis during the year, using a mixture of in-person and online meetings, and also held occasional ad hoc meetings online, which were well attended, to deal with specific issues as required.

As noted above, the most recent AGM was held on 26 July 2023. Trustees take the view that holding the AGM as close as reasonably practicable to the end of the relevant financial year, contrary to previous practice which had seen the AGM held towards the end of the calendar year, is desirable and should be continued.

Recruitment and appointment of new trustees

The Centre is controlled by Trustees who are elected to the Council of Management at the Annual General Meeting. Trustees are recruited through advertisements and word of mouth, with particular emphasis on the need to reflect the local community. All directors of the company are also trustees of the charity, and there are no other trustees. All the trustees named served at some point during the year apart from those trustees appointed after the year end. The Council of Management has the power to appoint additional trustees as it considers appropriate to do so. Once a new trustee has been appointed by the Council of Management they are inducted by the Chief Executive with the assistance of the Officers of the Council of Management. All prospective trustees must agree to the Centre's Trustee Code of Conduct before being accepted as a Trustee of the Centre. All current trustees signed, or re-signed, the Code of Conduct during 2023-24.

Organisational structure

The Centre is organised so that the Council of Management meets regularly to manage its affairs. The Centre has a full-time Chief Executive who is accountable to the Council of Management and who manages the day-to-day administration of the charity.

Key management remuneration

	2024	2023
	£	£
Key management compensation	**56,777**	55,532

REPORT OF THE TRUSTEES
for the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT
Risk management

The Council of Management regularly reviews the major risks the charity faces and has agreed that it will continue its efforts to increase reserves to the equivalent of 6 months running costs so as to ensure it has a reasonable level of resources in the advent of unforeseen circumstances. The Council of Management has also examined other operational and business risks faced by the charity and confirms they have established systems to mitigate the significant risk.

The Council of Management always seeks to ensure it reflects a range of skills and experience sufficient to oversee the running of the organisation. It engaged in a skills audit during 2023-24 and has also benefited from external training.

The Treasurer continues to oversee detailed financial management issues under the oversight of the CoM. Day-to-day management of the Centre is devolved to the Chief Executive, who reports directly to the Council of Management and provides it with written and verbal reports as appropriate at each meeting.

Every member of the Centre undertakes to contribute an amount not exceeding twenty-five pence in the event of winding-up of the Centre whilst they are a member or, within one year after their membership has ceased.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Brixton Advice 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.

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 .....26 June 2024..... and signed on its behalf by:

.....
G R J Beaton - Trustee

Opinion

We have audited the financial statements of Brixton Advice Centre (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet 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.

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.

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 Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;

addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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.

Paul Allan BSocSc FCA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date: 20/6/2024

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

	Notes	Unrestricted funds £	Restricted funds £	**2024 Total funds £**	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**5,881**	-	**5,881**	6,408
Charitable activities	4				
Provision of legal advice		**199,822**	**175,917**	**375,739**	324,975
Investment income	3	**3,171**	-	**3,171**	263
Total		**208,874**	**175,917**	**384,791**	331,646
EXPENDITURE ON					
Charitable activities	5				
Provision of legal advice		**162,690**	**175,917**	**338,607**	331,777
NET INCOME/(EXPENDITURE)		**46,184**	-	**46,184**	(131)
RECONCILIATION OF FUNDS					
Total funds brought forward		**390,857**	-	**390,857**	390,988
TOTAL FUNDS CARRIED FORWARD		**437,041**	-	**437,041**	390,857

The notes form part of these financial statements

BALANCE SHEET
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	**2024 Total funds £**	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	**370,797**	-	**370,797**	380,448
CURRENT ASSETS					
Debtors	10	**16,877**	-	**16,877**	28,234
Cash at bank and in hand		**295,635**	-	**295,635**	131,236
		312,512	-	**312,512**	159,470
CREDITORS					
Amounts falling due within one year	11	**(233,259)**	-	**(233,259)**	(125,883)
NET CURRENT ASSETS		**79,253**	-	**79,253**	33,587
TOTAL ASSETS LESS CURRENT LIABILITIES		**450,050**	-	**450,050**	414,035
CREDITORS					
Amounts falling due after more than one year	12	**(13,009)**	-	**(13,009)**	(23,178)
NET ASSETS		**437,041**	-	**437,041**	390,857
FUNDS	14				
Unrestricted funds				**437,041**	390,857
TOTAL FUNDS				**437,041**	390,857

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 ....26.June.2024..... and were signed on its behalf by:

.....
G R J Beaton - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

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

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 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.

Governance costs
Governance expenditure includes all expenditure not directly related to the charitable activity or fund raising ventures. This includes costs of legal, professional and audit fees.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 0 - 2% on cost
Fixtures and fittings	- 25% on cost and 20% on cost

The freehold properties are included in the financial statements at the original cost. No depreciation is provided in respect of the freehold properties. This policy of non-depreciation, is, in the opinion of the trustees, necessary for the financial statements to give a true and fair view in accordance with applicable accounting standards. The properties will maintain a long useful economic life and high residual value through the policy of regular maintenance and repair (charges for which are recognised in the Statement of Financial Activities) such that the assets are kept to the previously assessed levels. Any improvements to the property made since the original purchase are being depreciated at the rate of 2% straight line. The market value of the property is greater than the net book value.

Assets are reviewed regularly for impairment and the residual value confirmed and no adjustment deemed necessary.

Taxation
The charity is exempt from corporation tax on its charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The Centre participates in a stake holder pension scheme and contributes 4% for each participating employee.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	**5,881**	6,408

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	**3,171**	263

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Grants	Provision of legal advice	**364,403**	288,516
Legal Aid & advice	Provision of legal advice	**11,336**	36,459
		375,739	324,975

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

	2024	2023
	£	£
Lambeth Borough Council	**179,076**	137,109
City Bridge Trust	**26,500**	44,871
Access to Justice Foundation	**-**	12,196
The National Lottery Community Fund	**31,095**	-
Trust for London	**45,100**	40,500
Walcot Foundation	**24,749**	29,749
Lambeth Larder	**500**	1,500
Trussell Trust	**57,383**	22,591
	364,403	288,516

Brixton Advice Centre is in partnership with Centre 70. As the lead applicant until September 2023, they received funds on behalf of Centre 70 and passed them on. At the request of City Bridge Trust, the amount received from them is accounted for by including the total receipt in income and the amount paid to Centre 70 as an expense. From October 2023 the funder changed to Trussell Trust, Centre 70 became the lead applicant and the Brixton Advice Centre's receipt is net.

continued...

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	2024	2023
	£	£
Amount received from City Bridge Trust	**26,500**	44,871
Amount paid to Centre 70	**13,470**	26,802
Amount relating to Brixton Advice Centre	**13,030**	18,069

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Provision of legal advice	**332,507**	**6,100**	**338,607**

6. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Auditors' remuneration	**6,100**	5,200
Depreciation - owned assets	**9,651**	9,581
Hire of plant and machinery	**1,997**	2,593

7. 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.

8. STAFF COSTS

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

	2024	2023
Advice Services	**7**	7
Administration	**1**	1
	8	8

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

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	**508,673**	**33,246**	**541,919**
DEPRECIATION			
At 1 April 2023	**131,687**	**29,784**	**161,471**
Charge for year	**7,064**	**2,587**	**9,651**
At 31 March 2024	**138,751**	**32,371**	**171,122**
NET BOOK VALUE			
At 31 March 2024	**369,922**	**875**	**370,797**
At 31 March 2023	376,986	3,462	380,448

The Freehold property was previously considered restricted as per the terms of the Big Lottery Grant (now known as The National Lottery Community Fund) that was granted to purchase and refurbish the property. In 2019 The National Lottery Community Fund approved a policy decision to reduce the Asset Liability Periods for historic grant agreements and the Asset Liability Period under the grant agreement for this property expired on 24 November 2009. The National Lottery Community Fund confirmed the Centre is released from the restriction.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	**-**	4,703
Other debtors	**147**	1,525
VAT	**5,816**	-
Prepayments and accrued income	**10,914**	22,006
	16,877	28,234

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts (see note 13)	**10,257**	10,003
Trade creditors	**4,051**	1,349
Social security and other taxes	**4,775**	5,411
VAT	**-**	629
Other creditors	**970**	594
Client monies	**23,121**	4,810
Deferred income	**160,000**	49,294
Accrued expenses	**30,085**	53,793
	233,259	125,883

continued...

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 13)	**13,009**	23,178

13. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	**10,257**	10,003
Amounts falling between one and two years:		
Bank loans - 1-2 years	**13,009**	20,594
Amounts falling due between two and five years:		
Bank loans - 2-5 years	**-**	2,584

14. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	**390,857**	**46,184**	**437,041**
TOTAL FUNDS	**390,857**	**46,184**	**437,041**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**208,874**	**(162,690)**	**46,184**
Restricted funds			
City Bridge Trust	**26,500**	**(26,500)**	**-**
The National Lottery Community Fund	**22,185**	**(22,185)**	**-**
Trust for London	**45,100**	**(45,100)**	**-**
Walcot Foundation	**24,749**	**(24,749)**	**-**
Trussell Trust	**57,383**	**(57,383)**	**-**
	175,917	**(175,917)**	**-**
TOTAL FUNDS	**384,791**	**(338,607)**	**46,184**

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	390,988	(131)	390,857
TOTAL FUNDS	390,988	(131)	390,857

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,106	(204,237)	(131)
Restricted funds			
City Bridge Trust	39,700	(39,700)	-
Trust for London	40,500	(40,500)	-
Walcot Foundation	24,749	(24,749)	-
Trussell Trust	22,591	(22,591)	-
	127,540	(127,540)	-
TOTAL FUNDS	331,646	(331,777)	(131)

City Bridge Trust Originally a three-year contract to fund the costs of advice being delivered in foodbanks by a trained adviser, which was extended by a further two years. The final end date is September 2023. The service is provided by BAC and Centre 70, with BAC being the lead partner.

Trust for London A three year contract which funds a Housing Solicitor, who coordinates a team of pro bono lawyers, to provide online and digital housing advice services across Lambeth and South London to persons living in the private rented sector.

Walcot Foundation A three year contract that funds volunteer development at BAC in order to increase service delivery capacity and provide a learning and development pathway for the volunteers involved.

Trussell Trust A three-year contract to provide specialist advice services at outreach venues around the Lambeth borough. The contract funds a full-time member of BAC staff who works predominantly offsite at local food bank venues.

The National Lottery Community Fund The Community Organisations Cost of Living Fund funding came from the UK Government and was for organisations that support people and communities in their local area under severe pressure because of the increased cost of living. It was time limited (October 2023 - March 2024) and during this time it supported the salary and management costs of our outreach services as well as contributing towards the core costs of our face-to-face work and Online Legal Clinic.

continued...

15. RELATED PARTY DISCLOSURES

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

16. CLIENTS BANK ACCOUNTS

	2024	2023
	£	£
Monies held in client bank accounts	42,655	4,810

BRIXTON ADVICE CENTRE

England & Wales - Charity number 291484

Accounts

REGISTERED COMPANY NUMBER: 01893924 (England and Wales)
REGISTERED CHARITY NUMBER: 291484

BRIXTON ADVICE CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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

BRIXTON ADVICE CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2023

TRUSTEES	W F Taggart H L Thompson (resigned 30.11.2022) J Cottage N Catto D McCollum (resigned 30.11.2022) G R J Beaton D Macloughlin V Tilakapala L Bertholdi-Saad C J Stanley (resigned 20.7.2022) N D Wachman C C Lynch (appointed 27.7.2022) V Srirangam (appointed 7.10.2022)
COMPANY SECRETARY	G R J Beaton
REGISTERED OFFICE	167 Railton Road Herne Hill London SE24 OLU
REGISTERED COMPANY NUMBER	01893924 (England and Wales)
REGISTERED CHARITY NUMBER	291484
AUDITORS	Berringers LLP Lygon House 50 London Road Bromley Kent BR1 3RA

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 principal objectives of the Brixton Advice Centre (the Centre) are to promote access to justice by providing good quality legal advice, assistance and representation to people who would otherwise be unable to afford legal services.
The full statement on the Centre's Vision, Mission and Values is publicly available on its website: https://brixtonadvice.org.uk/serving-the-community-since-1966/

The Centre continues to adapt and to improve and, wherever possible, expand the services provided. Other than some residual effect in the very early months of FY 2022-23, the Centre was able to return to providing services as per pre-pandemic times. However, various improvements which were introduced during the pandemic, such as the provision of online advice and expansion of its telephone services, have been built upon and maintained. The existing open-door drop-in service provided a service between 10am and 12pm Monday to Thursday alongside a public advice line, 10am to 3pm Monday to Thursday. People were also seen by prior appointment where appropriate, including outside these hours, five days a week. The Centre also expanded its 'online forms' initiative, which allows it to take self-referrals directly from members of the public or other bodies assisting them e.g. health professionals, Members of Parliament and other advice providers within the borough. In addition, the Centre provided outreach services at a number of locations, including various Norwood and Brixton Food Bank outlets and various community hubs.

Throughout the year staff collected necessary statistical information relating to clients that was then collated to allow further analysis. This included detail on the numbers of clients assisted, demographic information, and the nature of the enquiries. This was used for internal monitoring and service planning, and compliance with funder requirements. It is of note that the data demonstrated that clients now no longer come mainly from the local Brixton area but from across the borough.

Public benefit

The Trustees consider that the objectives and activities of the Centre provides public benefit within the meaning and terms of the Charity Commission.

Volunteers

The Centre continued to enjoy the support of a range of volunteers who assisted with the day-to-day administration of the charity, and the delivery of advice services. It provided many with appropriate opportunities to increase their employability prospects and, in particular, further advance the careers of some in the legal profession and other areas connected with legal rights and remedies e.g., public policy. The Trustees considered it important to provide opportunities for volunteers who are seeking to return to, or secure, employment, particularly local people.

After obtaining very welcome funding from the Walcot Foundation for a Volunteer Development Programme, the Centre continued to develop its volunteering plans and ambitions in order to maximise these opportunities and to increase the scope of its support for the community.

REPORT OF THE TRUSTEES
for the year ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE
Charitable activities

We are pleased to report that the Centre opened 3,175 new advice matters in the reporting year for 2,492 new clients, in addition to continuing the existing casework on a large number of ongoing cases opened prior to the reporting year. Staff secured significant financial gain for clients in respect of resolving welfare benefits, debt and housing issues that, in turn, provided positive economic impacts on the local community. Other areas of legal advice offered by the Centre have also had a significant impact locally, including the advice offered through our award-winning Online Legal Clinic, which is provided pro bono by volunteer solicitors and barristers in areas of law in which the Centre is not directly funded to work, such as Employment, Contract law, Family law and Criminal law.

The Centre has throughout the year continued its long-established tradition of partnership working with others to ensure as strong an advice service as possible is delivered in the borough, which includes acting as lead partner in an ongoing City Bridge Trust-funded partnership with Centre 70 providing expert advice and support at food banks and around the borough.

The staff and volunteers worked hard to review, maintain and where possible improve upon the systems and procedures needed to maintain compliance with the various quality and compliance standards to which the Centre adheres, including the Law Society's 'Lexcel', a legal practice quality mark for client care, compliance and practice management. The Centre is also regulated by the Financial Conduct Authority for the provision of debt advice to members of the public and adheres to the relevant rules and requirements.

FINANCIAL REVIEW
Principal funding sources

The Centre was pleased to have been able to increase its funding by £59.3k following a reduction in funding in the previous year. The grant from the London Borough of Lambeth continues to be a crucial source of core funding, which for the year ended 31 March 2023 increased to £137.1k of which £25.0k related to a Wellbeing Hub. Other notable funding that included essential contributions to the core running costs of the Centre were City Bridge Trust (£44.8k), Walcot Foundation (£24.7k), Trust for London (£40.0k), Trussell Trust (£22.6k) and Access to Justice (£12.2k). We record our gratitude to them all.

Financial position

Details of the financial transactions of the Centre are given in the accounts. The Centre had a deficit of £0.1k which is a significant improvement on the previous year deficit of £75.1k and reflects the increased income referred to above together with well-controlled costs. The total Unrestricted Funds to be carried forward is £390.9k which are considered sufficient to allow the charity to meet its current and future objectives.

The Centre is exempt from taxation under the provisions relating to charities.

The Centre continues to exercise especial care in respect of cash-flow and this is subject to regular ongoing monitoring and remains a high management priority.

Reserves policy

As part of our Reserves Policy, the Trustees aim to increase the reserves held by the Centre to a point where the net current assets are at least equal to 6 months expenditure, in order to enable the Centre to weather any possible reductions or changes in funding levels, reflecting the overall possible future reductions in public expenditure.

FUTURE PLANS

The Centre continued its outreach work, which included providing advice sessions at local foodbanks funded by City Bridge Trust. In addition, and with new funding from Trussell Trust, the Centre expanded its outreach services significantly by employing a dedicated full-time specialist member of staff to provide services exclusively at food bank outlets around the borough.

The Centre has significantly developed its volunteering policy by recruiting people new to the advice sector, so increasing the number of trained advisors in the sector and developing more opportunities for paid employment. The Centre's Strategic Plan, together with the fundraising strategy, was reviewed and developed to reflect this.

The Centre continues to identify and pilot new approaches to service delivery in the borough in order to maximise its efficiency and impact. It continues to build upon its national award-winning Online Legal Clinic, which allows multiple specialist legal services to be provided by different personnel and different projects/funders but out of one delivery platform using the same core infrastructure. The Centre provides Trust for London funded services to persons experiencing housing issues in the private rented sector using this model alongside a wide range of pro bono services already being offered in areas such as Family and Crime. The Centre also recently expanded the model further with the addition of Specialist Employment advice via a collaboration with Cambridge House Law Centre and intends to further develop it in the coming years.

Responding to the notable and significant increases in demand arising out of the cost-of-living crisis, the Centre continues to target services through outreach by collaborating with others and putting advisers as close to the pressure points of advice demand around the borough as it can, for example at 'warm spaces' over the winter period and 'wellbeing hubs' where members of the community are encouraged to come together and to share support. Given the difficulties arising and as cost of living impacts increase further, the Centre aims to at least double its advice capacity in certain areas such as in debt advice from 2023.

As well as working closely with other advice partners, the Centre also continues to collaborate with Lambeth Larder, an innovative local initiative. The Centre is keen to develop further partnerships within the community in order to ensure the services it provides are properly responsive to the needs the community requires and the issues it is facing.

Staffing

The Council of Management places on record its recognition of the massive contribution made by our Chief Executive Officer who has adapted the Centre to the unforeseen and challenging circumstances of the last few years in particular and guided and managed the staff and volunteers in these exceptional times. The Council of Management also acknowledges the dedication of the staff team during this reporting year: Amarpreet Kaur, Dina Hassan, Harriet Thomas, James Liptrot, Leoney Jackson, Pete Elliott, Sekayi Stara and Simone Samuel. Finally, the Council of Management would like to offer its sincere thanks to the large numbers of volunteers who have assisted with various Centre operations throughout the year, eighteen of whom volunteered their time pro bono supporting the Online Legal Clinic service and others who were recruited and trained and who went on to support core services, in particular the delivery of Welfare Benefits advice, including Ayaz Manji, Ellis Thomas, Luciann Flynn and Samantha Ruston.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brixton Advice Centre was incorporated on 8 March 1985 as a company limited by guarantee and was registered as a charity on 18 April 1985. It is therefore governed by a memorandum and articles of association.

The Board of Trustees

The Council of Management (CoM) for the year 2022-23 comprised, as at the start of that year on 1 April 2023, ten trustees elected at the AGM held in December 2021 (Jim Malbon was also re-elected at that meeting but, as was anticipated at that time, he resigned effective 31 March 2022 having ably assisted the Centre with financial matters throughout the 2021-22 financial year) plus Nigel Wachman, who was co-opted on to the CoM by resolution on 30 March 2022. A further trustee, Callum Lynch, was co-opted on to the CoM by resolution on 30 June 2022. Following the resignation of Chris Stanley in summer 2022, Veena Srirangam was co-opted on to the CoM by resolution on 28 September 2022. Thereafter, the CoM was at its maximum membership of 12 until the AGM, held on 30 November 2022. At that AGM, Dave McCollum did not stand for re-election. Horace Thompson was not present and was not re-elected, but subsequently confirmed that he had been unable to attend but had intended to stand down. The CoM has continued with its present membership of 10. Trustees are very grateful to Horace Thompson, Dave McCollum, and Chris Stanley for their individual and collective contributions to the work of the Centre. Trustees are also particularly grateful to Nikky Catto for her work on external recruitment and governance improvement.

As for the Centre's officers, Josephine Cottage remained as Chair and Ross Beaton remained as Secretary throughout 2022-23. As at the start of the financial year, Lucas Bertholdi-Saad was serving as Treasurer, having been elected to that position at the AGM held on 15 December 2021. Lucas Bertholdi-Saad had stated his intention to serve in that role for a limited period, his election having come about following Horace Thompson's resignation from that role, until a new trustee with suitable professional experience and a willingness to serve could be found. Nigel Wachman, who has extensive professional experience in high level financial management, was then co-opted on to the Council of Management on 30 March 2022. Nigel Wachman was subsequently elected as Treasurer on 30 June 2022 and was confirmed in that role at the 30 November 2022 AGM.

The Memorandum and Articles of Association allow for up to twelve trustees. The Council of Management is not recruiting at the present time, but continues to reflect internally on how to broaden its range of expertise and its representation so as to ensure it reflects the community the Centre serves.

The Council of Management met on a monthly basis during the year, using a mixture of in-person and online meetings, and also held occasional ad hoc meetings online, which were well attended, to deal with specific issues as required.

The AGM on 30 November 2022, by contrast with the previous two AGMs, was unaffected by coronavirus or any other public health issues. It was held in person, with full notice having been given and good attendance being achieved, and proceeded entirely in the usual way as per pre-pandemic norms.

Recruitment and appointment of new trustees

The Centre is controlled by Trustees who are elected to the Council of Management at the Annual General Meeting. Trustees are recruited through advertisements and word of mouth, with particular emphasis on the need to reflect the local community. All directors of the company are also trustees of the charity, and there are no other trustees. All the trustees named served at some point during the year apart from those trustees appointed after the year end. The Council of Management has the power to appoint additional trustees as it considers appropriate to do so. Once a new trustee has been appointed by the Council of Management they are inducted by the Chief Executive with the assistance of the Officers of the Council of Management. All prospective trustees must agree to the Centre's Trustee Code of Conduct before being accepted as a Trustee of the Centre.

Organisational structure

The Centre is organised so that the Council of Management meets regularly to manage its affairs. The Centre has a full-time Chief Executive who is accountable to the Council of Management and who manages the day-to-day administration of the charity.

REPORT OF THE TRUSTEES
for the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT
Key management remuneration

	2023	2022
	£	£
Key management compensation	55,532	54,958

Risk management
The Council of Management regularly reviews the major risks the charity faces and has agreed that it will continue its efforts to increase reserves to the equivalent of 6 months running costs so as to ensure it has a reasonable level of resources in the advent of unforeseen circumstances. The Council of Management has also examined other operational and business risks faced by the charity and confirms they have established systems to mitigate the significant risk.

Every member of the Centre undertakes to contribute an amount not exceeding twenty-five pence in the event of winding-up of the Centre whilst they are a member or, within one year after their membership has ceased.

TRUSTEES' RESPONSIBILITY STATEMENT
The trustees (who are also the directors of Brixton Advice 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.

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 28/06/2023 and signed on its behalf by:

.....
G R J Beaton - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIXTON ADVICE CENTRE

Opinion

We have audited the financial statements of Brixton Advice Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet 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.

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.

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 Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

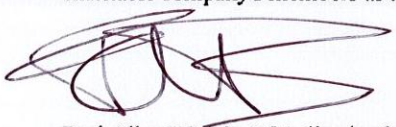
Our procedures to respond to risk include the following:
- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIXTON ADVICE 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.



Paul Allan BSocSc FCA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date: 28/6/23

BRIXTON ADVICE CENTRE

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**6,408**	-	**6,408**	6,559
Charitable activities	4				
Provision of legal advice		**197,435**	**127,540**	**324,975**	205,402
Investment income	3	**263**	-	**263**	39
Total		**204,106**	**127,540**	**331,646**	212,000
EXPENDITURE ON					
Charitable activities	5				
Provision of legal advice		**204,237**	**127,540**	**331,777**	287,115
NET INCOME/(EXPENDITURE)		**(131)**	-	**(131)**	(75,115)
RECONCILIATION OF FUNDS					
Total funds brought forward		**390,988**	-	**390,988**	466,103
TOTAL FUNDS CARRIED FORWARD		**390,857**	-	**390,857**	390,988

The notes form part of these financial statements

BRIXTON ADVICE CENTRE

BALANCE SHEET
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	**380,448**	-	**380,448**	389,446
CURRENT ASSETS					
Debtors	10	**28,234**	-	**28,234**	17,205
Cash at bank and in hand		**131,236**	-	**131,236**	148,092
		159,470	-	**159,470**	165,297
CREDITORS					
Amounts falling due within one year	11	**(125,883)**	-	**(125,883)**	(128,906)
NET CURRENT ASSETS		**33,587**	-	**33,587**	36,391
TOTAL ASSETS LESS CURRENT LIABILITIES		**414,035**	-	**414,035**	425,837
CREDITORS					
Amounts falling due after more than one year	12	**(23,178)**	-	**(23,178)**	(34,849)
NET ASSETS		**390,857**	-	**390,857**	390,988
FUNDS	14				
Unrestricted funds				**390,857**	390,988
TOTAL FUNDS				**390,857**	390,988

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 28/06/2023..... and were signed on its behalf by:

.....
G R J Beaton - Trustee

The notes form part of these financial statements

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 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.

Governance costs
Governance expenditure includes all expenditure not directly related to the charitable activity or fund raising ventures. This includes costs of legal, professional and audit fees.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 0 - 10% on cost
Fixtures and fittings	- 25% on cost and 20% on cost

Assets are reviewed regularly for impairment and the residual value confirmed and no adjustment deemed necessary.

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.

continued...

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The Centre participates in a stake holder pension scheme and contributes 4% for each participating employee.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	6,408	6,559

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	263	39

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Grants	Provision of legal advice	288,516	229,166
Legal Aid & advice	Provision of legal advice	36,459	(23,764)
		324,975	205,402

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

	2023	2022
	£	£
Lambeth Borough Council	137,109	102,000
City Bridge Trust	44,871	51,600
Access to Justice Foundation	12,196	25,000
Trust for London	40,500	20,000
Walcot Foundation	29,749	24,749
Toynbee Hall	-	5,817
Lambeth Larder	1,500	-
Trussell Trust	22,591	-
	288,516	229,166

Brixton Advice Centre is in partnership with Centre 70. As the lead applicant they receive funds on behalf of Centre 70 and pass them on. At the request of City Bridge Trust, the amount received from them is accounted for by including the total receipt in income and the amount paid to Centre 70 as an expense.

	2023	2022
	£	£
Amount received from City Bridge Trust	44,871	51,600
Amount paid to Centre 70	26,802	25,694
Amount relating to Brixton Advice Centre	18,069	25,906

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Provision of legal advice	**326,577**	**5,200**	**331,777**

6. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	**5,200**	5,000
Depreciation - owned assets	**9,581**	9,623
Hire of plant and machinery	**2,593**	2,516

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

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

	2023	2022
Advice Services	**7**	6
Administration	**1**	1
	8	7

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

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	**508,673**	**32,663**	**541,336**
Additions	**-**	**583**	**583**
At 31 March 2023	**508,673**	**33,246**	**541,919**
DEPRECIATION			
At 1 April 2022	**124,623**	**27,267**	**151,890**
Charge for year	**7,064**	**2,517**	**9,581**
At 31 March 2023	**131,687**	**29,784**	**161,471**
NET BOOK VALUE			
At 31 March 2023	**376,986**	**3,462**	**380,448**
At 31 March 2022	384,050	5,396	389,446

The Freehold property was previously considered restricted as per the terms of the Big Lottery Grant (now known as The National Lottery Community Fund) that was granted to purchase and refurbish the property. In 2019 The National Lottery Community Fund approved a policy decision to reduce the Asset Liability Periods for historic grant agreements and the Asset Liability Period under the grant agreement for this property expired on 24 November 2009. The National Lottery Community Fund confirmed the Centre is released from the restriction.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	**4,703**	-
Other debtors	**1,525**	-
VAT	**-**	420
Prepayments and accrued income	**22,006**	16,785
	28,234	17,205

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 13)	10,003	9,780
Trade creditors	1,349	842
Social security and other taxes	5,411	3,950
VAT	629	-
Other creditors	594	175
Client monies	4,810	24,715
Deferred income	49,294	24,749
Accrued expenses	53,793	64,695
	125,883	128,906

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 13)	23,178	34,849

13. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,003	9,780
Amounts falling between one and two years:		
Bank loans - 1-2 years	20,594	9,970
Amounts falling due between two and five years:		
Bank loans - 2-5 years	2,584	24,879

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	390,988	(131)	390,857
TOTAL FUNDS	390,988	(131)	390,857

continued...

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	**204,106**	**(204,237)**	**(131)**
Restricted funds			
City Bridge Trust	**39,700**	**(39,700)**	**-**
Trust for London	**40,500**	**(40,500)**	**-**
Walcot Foundation	**24,749**	**(24,749)**	**-**
Trussell Trust	**22,591**	**(22,591)**	**-**
	127,540	**(127,540)**	**-**
TOTAL FUNDS	**331,646**	**(331,777)**	**(131)**

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	466,103	(75,115)	390,988
TOTAL FUNDS	466,103	(75,115)	390,988

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,834	(184,949)	(75,115)
Restricted funds			
City Bridge Trust	51,600	(51,600)	-
Toynbee Hall	5,817	(5,817)	-
Trust for London	20,000	(20,000)	-
Walcot Foundation	24,749	(24,749)	-
	102,166	(102,166)	-
TOTAL FUNDS	212,000	(287,115)	(75,115)

continued...

14. MOVEMENT IN FUNDS - continued

City Bridge Trust	Originally a three-year contract to fund the costs of advice being delivered in foodbanks by a trained adviser, which was extended by a further two years. The final end date is September 2023. The service is provided by BAC and Centre 70, with BAC being the lead partner.
Trust for London	A three year contract which funds a Housing Solicitor, who coordinates a team of pro bono lawyers, to provide online and digital housing advice services across Lambeth and South London to persons living in the private rented sector.
Walcot Foundation	A three year contract that funds volunteer development at BAC in order to increase service delivery capacity and provide a learning and development pathway for the volunteers involved.
Trussell Trust	A three-year contract to provide specialist advice services at outreach venues around the Lambeth borough. The contract funds a full-time member of BAC staff who works predominantly offsite at local food bank venues.
Toynbee Hall	A rolling grant to provide debt advice services as part of the 'Debt Free London' debt advice partnership. Funding was provided through various government-sponsored financial guidance initiatives, culminating in the Money and Pensions Service taking over responsibility including for grant distribution when it was formed in April 2019. Toynbee Hall were the primary grant holder with partner members, including BAC, sub-grantees. BAC chose to leave the partnership at the end of the 20-21 financial year.

15. RELATED PARTY DISCLOSURES

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

16. CLIENTS BANK ACCOUNTS

	2022	2022
	£	£
Monies held in client bank accounts	**4,810**	24,715

BRIXTON ADVICE CENTRE

England & Wales - Charity number 291484

Accounts

REGISTERED COMPANY NUMBER: 01893924 (England and Wales)
REGISTERED CHARITY NUMBER: 291484

BRIXTON ADVICE CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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

BRIXTON ADVICE CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2022

TRUSTEES	W F Taggart H L Thompson J Cottage N Catto D McCollum G R J Beaton D Macloughlin J L Malbon (resigned 30.3.2022) V Tilakapala (appointed 1.9.2021) L Bertholdi-Saad (appointed 1.9.2021) C J Stanley (appointed 1.9.2021) (resigned 20.7.2022) N D Wachman (appointed 30.3.2022) C C Lynch (appointed 27.7.2022) V Srirangam (appointed 7.10.2022)
COMPANY SECRETARY	G R J Beaton
REGISTERED OFFICE	167 Railton Road Herne Hill London SE24 OLU
REGISTERED COMPANY NUMBER	01893924 (England and Wales)
REGISTERED CHARITY NUMBER	291484
AUDITORS	Berringers LLP Lygon House 50 London Road Bromley Kent BR1 3RA

BRIXTON ADVICE 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

The Board of Trustees

The Council of Management for the year 2021-22 comprised eight trustees elected at the AGM held in December 2020, with three additional trustees (Lucas Bertholdi-Saad, Vimal Tilakapala, and Chris Stanley) being co-opted by the Council of Management on 1 September 2021. Jim Malbon sadly stepped down from the Council of Management on 30 March 2022. Trustees are very grateful to Jim Malbon for his dedicated service to the Centre, particularly in respect of financial matters, and for his willingness to remain on the board throughout the coronavirus pandemic period despite having moved a considerable distance from London almost two years prior to his resignation.

As for the Centre's officers, Josephine Cottage remained as Chair and Ross Beaton remained as Secretary throughout 2021-22. At the AGM held on 15 December 2021, Horace Thompson did not seek re-election as Treasurer. Trustees thanked him for his long service in that role and for his willingness to remain on the board as an ordinary member. Lucas Bertholdi-Saad was duly elected as Treasurer and stated his intention to serve in that role for a limited period until a new trustee with suitable professional experience and a willingness to serve could be found. Nigel Wachman, who has extensive professional experience in high level financial management, was then co-opted on to the Council of Management on 30 March 2022. Nigel Wachman was subsequently elected as Treasurer on 30 June 2022 and has been closely involved in the preparation of these accounts.

The Memorandum and Articles of Association allow for up to twelve trustees and the Council of Management is continuing its recruitment process in order to strengthen its numbers and range of expertise, and to broaden its representation as to better reflect the community the Centre serves.

The Council of Management met on a monthly basis during the year and also held an Annual General Meeting, as well as an Extraordinary General Meeting on 1 September 2021 which retrospectively approved the use of online means for the 2020 AGM given the coronavirus situation at that time. It also held occasional ad hoc meetings online, which were well attended, to deal with specific issues as required.

The AGM on 15 December 2021 was held during a period of heightened concern but limited public health guidance in respect of coronavirus. It was held at the Centre with attendees wearing masks and those who could not attend in person reminded of the availability of proxy voting if required. While attendance at that AGM was sparse given the circumstances, it was quorate and the necessary business was duly transacted.

Objectives and Aims

The principal objectives of the Brixton Advice Centre (the Centre) are to promote access to justice by providing good quality legal advice, assistance and representation to people who would otherwise be unable to afford legal services. The full statement on the Centre's Vision, Mission and Values is publicly available on its website: https://brixtonadvice.org.uk/serving-the-community-since-1966/

The Centre continues to adapt and to improve and, wherever possible, expand and diversify the services provided. The coronavirus pandemic continued to present challenges throughout this period but, as in 2020-21, the Centre continued to provide its services to the public. The existing open-door drop-in service provided a service between 10am and 12pm Monday to Thursday alongside a public advice line, 10am to 3pm Monday to Thursday. People were also seen by prior appointment where appropriate including outside these hours, five days a week. The Centre also expanded its 'online forms' initiative, which allows it to take self-referrals directly from members of the public or other bodies assisting them e.g. health professionals. In addition, the Centre provided outreach services at a number of locations, including Norwood and Brixton Food Bank.

Throughout the year staff collected necessary statistical information relating to clients that was then collated to allow further analysis. This included detail on the numbers of clients assisted, demographic information, and the nature of the enquiries. This was used for internal monitoring and service planning, and compliance with funder requirements. It is of note that the data demonstrated that clients now no longer come mainly from the local Brixton area but from across the borough.

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees consider that the objectives and activities of the Centre provides public benefit within the meaning and terms of the Charity Commission.

Volunteers

The Centre continued to enjoy the support of a range of volunteers who assisted with the day-to-day administration of the charity, and the delivery of advice services. It provided many with appropriate opportunities to increase their employability prospects and, in particular, further advance the careers of some in the legal profession and other areas connected with legal rights and remedies e.g., public policy. The Trustees considered it important to provide opportunities for volunteers who are seeking to return to, or secure, employment, particularly local people.

After obtaining very welcome funding from the Walcot Foundation for a Volunteer Co-ordinator post, the Centre continued to develop its volunteering plans and ambitions in order to maximise these opportunities and to increase the scope of its support for the community.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are pleased to report that the Centre dealt with 2,892 new advice matters in the reporting year, in addition to the existing casework on a large number of ongoing cases. Staff secured significant financial gain for clients in respect of resolving welfare benefits, debt and housing issues that, in turn, provided positive economic impacts on the local community. Other areas of legal advice offered by the Centre have also had a significant impact locally, including the advice offered through our award-winning Online Legal Clinic, which is provided pro bono by volunteer solicitors and barristers in areas of law in which the Centre is not directly funded to work, such as Employment, Contract law, Family law and Criminal law.

The Centre has throughout the year continued its long-established tradition of partnership working with others to ensure as strong an advice service as possible is delivered in the borough, which includes acting as lead partner in an ongoing City Bridge Trust-funded partnership providing expert advice and support at food banks in and around the borough with Centre 70.

The staff and volunteers worked hard to review the systems and procedures needed to maintain compliance with the various quality standards to which the Centre adheres, including the Law Society's Lexcel practice management standard. Their achievement was recognised by Council of Management with a vote of thanks recorded at the meeting held at the year-end and we are also happy to record it here.

FINANCIAL REVIEW

Financial position

Details of the financial transactions of the Centre are given in the accounts. The grant from the London Borough of Lambeth continues to be a crucial source of core funding, which for the year ended 31 March 2022 was decreased to £102,000 of which £20,000 related to additional Covid-19 support. Other notable funding that included essential contributions to the core running costs of the Centre were City Bridge Trust (£25,906), Community Justice Fund (£25,000), Walcot Foundation (£24,749) and Trust for London (£20,000).

On the Unrestricted Fund, total income of £109,834 was received and expenses for the Centre amounted to £189,949 which leaves a deficit of £75,115 for the year. The reserves are considered sufficient to allow the charity to meet its current and future objectives. The total Unrestricted Funds to be carried forward is £390,988.

The Centre is exempt from taxation under the provisions relating to charities.

The Centre continues to exercise especial care in respect of cash-flow and this is subject to regular ongoing monitoring and remains a high management priority.

Despite maintaining comparable service levels to the previous year, and in some areas actually expanding provision e.g. in Welfare Benefits, the Centre was disappointed not to have been able to raise as much funding this year as it had succeeded in raising during the COVID pandemic. The Centre continues to investigate and vigorously pursue additional sources of funding with a view to ensuring it is able to continue offering its services at current levels and future financial sustainability more generally.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources of the Centre continues to be the London Borough of Lambeth, the Legal Aid Agency, The City Bridge Trust, Trust for London and the Walcot Foundation. The Centre also received very welcome support from the Community Justice Fund. We record our gratitude to them all.

Reserves policy

As part of our Reserves Policy, the Trustees aim to increase the reserves held by the Centre to a point where the net current assets are at least equal to 6 months expenditure, in order to enable the Centre to weather any possible reductions or changes in funding levels, reflecting the overall possible future reductions in public expenditure.

FUTURE PLANS

The Centre continued its outreach work, which included providing advice sessions at local foodbanks and other venues around the borough. This work was funded by City Bridge Trust.

The Centre has significantly developed its volunteering policy by recruiting people new to the advice sector, so increasing the number of trained advisors in the sector and developing more opportunities for paid employment. The Centre's Strategic Plan, together with the fundraising strategy, was reviewed and developed to reflect this.

With new funding from Trust for London, the Centre has been able to pilot a new approach to advice delivery in the borough building on the Online Legal Clinic delivery platform. The Centre now provides Trust for London funded advice to persons experiencing housing issues in the private rented sector using the Online Legal Clinic as the delivery platform alongside the pro bono offering already being delivered. The Centre anticipates expanding this model into other areas of law, such as Employment and Family legal matters in the future.

Responding to the notable increase in demand the Centre has expanded its Welfare Benefits service during the period, with the addition of extra paid staff and wraparound support via volunteers.

As well as working closely with the foodbanks in Lambeth, the Centre also continues to collaborate with Lambeth Larder, an innovative local initiative originally funded by Lambeth Council. The Centre is keen to develop further partnerships, particularly within the community, in order to ensure the services it provides are properly representative of the need that the community requires and the issues it is facing.

The Council of Management wishes to record its thanks to the funding bodies and their staff for their support throughout the second year of the coronavirus pandemic.

Following a long history at 165-167 Railton Road, Brixton, the Council of Management have resolved that the Centre could deliver its services more effectively from an alternative location, yet to be determined. Trustees have reflected carefully on the suitability of the Centre's present premises over recent years. They have come to the conclusion that they are unsuitable to meet reasonable access requirements for clients, staff, or volunteers with mobility issues and that the cost of converting the existing building, which was originally largely built for residential use and is in the heart of what is now an overwhelmingly residential area, would be prohibitive. Furthermore, as noted above, analysis of data on service use now shows that clients come from all over Lambeth, so that it would be preferable to have premises in a location which is accessible from across the borough (Railton Road now only has a somewhat infrequent bus service on a single route). The process of selling the existing premises and seeking more suitable premises is ongoing. Trustees are thankful to Petermans estate agency for their ongoing assistance with this.

Staffing

The Council of Management also places on record its recognition of the massive contribution made by our Chief Executive Officer who has adapted the Centre to the unforeseen and challenging circumstances of the Pandemic, and guided and managed the staff and volunteers in these exceptional times. The Council of Management also acknowledges the dedication of the staff team during the year: Angell Day, Simone Samuel, Harriet Thomas, Robert Taylor, Pete Elliott, James Liptrot, Leoney Jackson, Amarpreet Kaur and Sekayi Stara. Finally, the Council of Management would like to offer its sincere thanks to the large numbers of volunteers who have assisted with various Centre operations throughout the year: sixteen of whom volunteered their time pro bono supporting the Online Legal Clinic service and nineteen others who were recruited and trained and who went on to support core services, and in particular the delivery of Welfare Benefits advice, including Ayaz Manji, Ellis Thomas, Luciann Flynn and Samantha Ruston.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brixton Advice Centre was incorporated on 8 March 1985 as a company limited by guarantee and was registered as a charity on 18 April 1985. It is therefore governed by a memorandum and articles of association.

Recruitment and appointment of new trustees

The Centre is controlled by Trustees who are elected to the Council of Management at the Annual General Meeting. Trustees are recruited through advertisements and word of mouth, with particular emphasis on the need to reflect the local community. All directors of the company are also trustees of the charity, and there are no other trustees. All the trustees named served at some point during the year apart from those trustees appointed after the year end. The Council of Management has the power to appoint additional trustees as it considers appropriate to do so. Once a new trustee has been appointed by the Council of Management they are inducted by the Chief Executive with the assistance of the Officers of the Council of Management. All prospective trustees must agree to the Centre's Trustee Code of Conduct before being accepted as a Trustee of the Centre.

Organisational structure

The Centre is organised so that the Council of Management meets regularly to manage its affairs. The Centre has a full-time Chief Executive who is accountable to the Council of Management and who manages the day-to-day administration of the charity.

Key management remuneration

	2022	2021
	£	£
Key management compensation	54,958	54,967

Risk management

The Council of Management regularly reviews the major risks the charity faces and has agreed that it will continue its efforts to increase reserves to the equivalent of 6 months running costs so as to ensure it has a reasonable level of resources in the advent of unforeseen circumstances. The Council of Management has also examined other operational and business risks faced by the charity and confirms they have established systems to mitigate the significant risk.

The Council of Management always seeks to ensure it reflects a range of skills and experience sufficient to oversee the running of the organisation.

The finance sub-committee continues to oversee detailed financial management issues. Day-to-day management of the Centre is devolved to the Chief Executive, who reports directly to the Council of Management and provides it with written and verbal reports as appropriate at each meeting. The Chief Executive also advises the sub-committees. There are agreed terms of reference for the Council of Management and a small number of sub-committees dealing with specific matters other than finance. Experienced trustees and the Chief Executive have given extensive time and effort to the induction of new trustees.

Every member of the Centre undertakes to contribute an amount not exceeding twenty-five pence in the event of winding-up of the Centre whilst they are a member or, within one year after their membership has ceased.

The Council of Management always seeks to ensure it reflects a range of skills and experience sufficient to oversee the running of the organisation.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Brixton Advice 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.

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 30/11/2022 and signed on its behalf by:

.....

G R J Beaton - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIXTON ADVICE CENTRE

Opinion

We have audited the financial statements of Brixton Advice Centre (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet 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.

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 BRIXTON ADVICE 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 Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:
- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIXTON ADVICE 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.

Paul Allan BSocSc FCA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date: 30/11/22

BRIXTON ADVICE CENTRE

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

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**6,559**	-	**6,559**	5,922
Charitable activities					
Provision of legal advice	3	**103,236**	**102,166**	**205,402**	342,834
Investment income	2	**39**	-	**39**	109
Total		**109,834**	**102,166**	**212,000**	348,865
EXPENDITURE ON					
Charitable activities	4				
Provision of legal advice		**184,949**	**102,166**	**287,115**	304,082
NET INCOME/(EXPENDITURE)		**(75,115)**	-	**(75,115)**	44,783
RECONCILIATION OF FUNDS					
Total funds brought forward		**466,103**	-	**466,103**	421,320
TOTAL FUNDS CARRIED FORWARD		**390,988**	-	**390,988**	466,103

The notes form part of these financial statements

BRIXTON ADVICE CENTRE

BALANCE SHEET
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	**389,446**	-	**389,446**	393,411
CURRENT ASSETS					
Debtors	9	**17,205**	-	**17,205**	76,585
Cash at bank and in hand		**148,092**	-	**148,092**	188,586
		165,297	-	**165,297**	265,171
CREDITORS					
Amounts falling due within one year	10	**(128,906)**	-	**(128,906)**	(149,483)
NET CURRENT ASSETS		**36,391**	-	**36,391**	115,688
TOTAL ASSETS LESS CURRENT LIABILITIES		**425,837**	-	**425,837**	509,099
CREDITORS					
Amounts falling due after more than one year	11	**(34,849)**	-	**(34,849)**	(42,996)
NET ASSETS		**390,988**	-	**390,988**	466,103
FUNDS	13				
Unrestricted funds				**390,988**	466,103
TOTAL FUNDS				**390,988**	466,103

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 30/11/2022 and were signed on its behalf by:

G R J Beaton - Trustee

The notes form part of these financial statements

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 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.

Governance costs
Governance expenditure includes all expenditure not directly related to the charitable activity or fund raising ventures. This includes costs of legal, professional and audit fees.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 0 - 10% on cost
Fixtures and fittings	- 25% on cost and 20% on cost

Assets are reviewed regularly for impairment and the residual value confirmed and no adjustment deemed necessary.

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.

continued...

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The Centre participates in a stake holder pension scheme and contributes 4% for each participating employee.

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	39	109

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Grants	Provision of legal advice	229,166	344,259
Legal Aid & advice	Provision of legal advice	(23,764)	(1,425)
		205,402	342,834

Brixton Advice Centre is in partnership with Centre 70. As the lead applicant they receive funds on behalf of Centre 70 and pass them on. The usual accounting policy is to account as income the net amount received. This was applied to the grant received from The National Lottery Community Fund.

	2022	2021
	£	£
Amount received from The National Lottery Community Fund	-	81,225
Amount paid to Centre 70	-	40,013
Amount recognised as income	-	41,212

At the request of City Bridge Trust, the amount received from them is accounted for by including the total receipt in income and the amount paid to Centre 70 as an expense.

	2022	2021
	£	£
Amount received from City Bridge Trust	51,600	61,000
Amount paid to Centre 70	25,694	33,462
Amount relating to Brixton Advice Centre	25,906	27,538

Without this adjustment the grants received figures would be £203,472 for 2022 (2021: £310,797).

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

	2022	2021
	£	£
Lambeth Borough Council	102,000	127,000
City Bridge	51,600	61,000
Access to Justice	25,000	38,194
The National Lottery Community Fund	-	41,212
Carried forward	178,600	267,406

continued...

3. INCOME FROM CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	178,600	267,406
Trust for London	20,000	20,870
Walcot Foundation	24,749	17,276
Toynbee Hall	5,817	38,707
	229,166	344,259

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Provision of legal advice	282,115	5,000	287,115

5. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors' remuneration	5,000	4,950
Depreciation - owned assets	9,623	9,003
Hire of fixtures and fittings	2,516	2,550

6. 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.

7. STAFF COSTS

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

	2022	2021
Advice Services	6	6
Administration	1	1
	7	7

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

continued...

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	**505,056**	**30,622**	**535,678**
Additions	**3,617**	**2,041**	**5,658**
At 31 March 2022	**508,673**	**32,663**	**541,336**
DEPRECIATION			
At 1 April 2021	**117,559**	**24,708**	**142,267**
Charge for year	**7,064**	**2,559**	**9,623**
At 31 March 2022	**124,623**	**27,267**	**151,890**
NET BOOK VALUE			
At 31 March 2022	**384,050**	**5,396**	**389,446**
At 31 March 2021	387,497	5,914	393,411

The Freehold property was previously considered restricted as per the terms of the Big Lottery Grant (now known as The National Lottery Community Fund) that was granted to purchase and refurbish the property. In 2019 The National Lottery Community Fund approved a policy decision to reduce the Asset Liability Periods for historic grant agreements and the Asset Liability Period under the grant agreement for this property expired on 24 November 2009. The National Lottery Community Fund confirmed the Centre is released from the restriction.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
VAT	**420**	6,302
Prepayments and accrued income	**16,785**	70,283
	17,205	76,585

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts (see note 12)	**9,780**	7,003
Trade creditors	**842**	17,645
Social security and other taxes	**3,950**	5,619
Other creditors	**175**	7,500
Client monies	**24,715**	55,995
Deferred income	**24,749**	-
Accrued expenses	**64,695**	55,721
	128,906	149,483

continued...

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 12)	34,849	42,996

12. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	9,780	7,003
Amounts falling between one and two years:		
Bank loans - 1-2 years	9,970	9,803
Amounts falling due between two and five years:		
Bank loans - 2-5 years	24,879	33,193

13. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	466,103	(75,115)	390,988
TOTAL FUNDS	466,103	(75,115)	390,988

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	109,834	(184,949)	(75,115)
Restricted funds			
City Bridge	51,600	(51,600)	-
Toynbee Hall	5,817	(5,817)	-
Trust for London	20,000	(20,000)	-
Walcot Foundation	24,749	(24,749)	-
	102,166	(102,166)	-
TOTAL FUNDS	212,000	(287,115)	(75,115)

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	26,904	44,783	394,416	466,103
Restricted funds				
Capital Reserve re premises	394,416	-	(394,416)	-
TOTAL FUNDS	421,320	44,783	-	466,103

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,800	(124,017)	44,783
Restricted funds			
City Bridge	62,000	(62,000)	-
Coronavirus Community Support Fund	41,212	(41,212)	-
Toynbee Hall	38,707	(38,707)	-
Trust for London	20,870	(20,870)	-
Walcot Foundation	17,276	(17,276)	-
	180,065	(180,065)	-
TOTAL FUNDS	348,865	(304,082)	44,783

14. RELATED PARTY DISCLOSURES

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

15. CLIENTS BANK ACCOUNTS

	2022 £	2021 £
Monies held in client bank accounts	24,715	55,995

BRIXTON ADVICE CENTRE

England & Wales - Charity number 291484

Accounts

REGISTERED COMPANY NUMBER: 01893924 (England and Wales)
REGISTERED CHARITY NUMBER: 291484

BRIXTON ADVICE CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

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for the year ended 31 March 2021

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BRIXTON ADVICE CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2021

TRUSTEES	K Power (resigned 9.12.20) W F Taggart H L Thompson J Cottage N Catto D McCollum G R J Beaton D Macloughlin J L Malbon V Tilakapala (appointed 1.9.21) L Bertholdi-Saad (appointed 1.9.21) C J Stanley (appointed 1.9.21)
COMPANY SECRETARY	G R J Beaton
REGISTERED OFFICE	167 Railton Road Herne Hill London SE24 OLU
REGISTERED COMPANY NUMBER	01893924 (England and Wales)
REGISTERED CHARITY NUMBER	291484
AUDITORS	Berringers LLP Lygon House 50 London Road Bromley Kent BR1 3RA

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

The Board of Trustees

The Council of Management for the year 2020-21 comprised eight trustees. The Memorandum and Articles of Association allow for up to twelve trustees and the Council of Management has therefore agreed to conduct a recruitment process both to strengthen its numbers and range of expertise, and to broaden its representation as to better reflect the community the Centre serves. The Council of Management met on a monthly basis during the year and also held an Annual General Meeting. Due to the coronavirus pandemic, the AGM in December 2020 had to be held online. However, eight of the nine trustees then serving were able to attend online without incident, and the decision to hold this meeting online was retrospectively approved at an in person EGM on 1 September 2021.

Sadly, we said good bye to one of our longest serving trustees, Kathy Power, who decided not to seek re-election at the AGM. Kathy has been involved with the Centre for many years and was a vital link with the local community. Her services over decades were extremely important to the Centre and she will be greatly missed.

Objectives and Aims

The principal objectives of the Brixton Advice Centre (the Centre) are to promote access to justice by providing good quality legal advice, assistance and representation to people who would otherwise be unable to afford legal services.
The full statement on the Centre's Vision, Mission and Values is publicly available on its website: https://brixtonadvice.org.uk/serving-the-community-since-1966/

The Centre continues to improve and, wherever possible, expand and diversify the services we provide. However, services during the pandemic period were affected by government-ordered closures of businesses and work from home directives. Nevertheless, the Centre continued to provide a full service throughout this period by means of telephone, video conferencing and a new 'online forms' initiative. The existing open-door drop-in service also provided a service between 10am and 12pm Monday to Thursday when the restrictions allowed on-site working and office opening. People were also seen by prior appointment where appropriate. In addition, the Centre provided outreach services at a number of locations, including Brixton Food Bank.

Throughout the year staff collected statistical information about clients that was then collated to detail the numbers of clients assisted, demographic information, and the nature of the enquiries. This was used for internal monitoring and service planning, and compliance with funder requirements. The data demonstrated that clients now no longer come mainly from the local Brixton area but from across the borough.

Public benefit

The Trustees consider that the objectives and activities of the Centre provides public benefit within the meaning and terms of the Charity Commission.

Volunteers

The Centre continued to enjoy the support of a range of volunteers who assisted with the day-to-day administration of the charity, and the delivery of advice services. It provided many with appropriate opportunities to increase their employability prospects and, in particular, further advance the careers of some in the legal profession and other areas connected with legal rights and remedies e.g., public policy. The Trustees considered it important to provide opportunities for volunteers who are seeking to return to, or secure, employment, particularly local people.

This year the Centre was successful in obtaining funding from the Walcot Foundation for a Volunteer Co-ordinator post, for which we are extremely grateful. This enabled us to invest heavily in to developing the Centre's volunteering plans and ambitions, and to ensure that volunteer time was most effectively used.

REPORT OF THE TRUSTEES
for the year ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are pleased to report that the Centre dealt with over 2,400 new advice matters in the reporting year in addition to the existing casework on a large number of ongoing cases. Staff secured significant financial gain for clients in respect of resolving welfare benefits, debt and housing issues that, in turn, provided positive economic impacts on the local community. Other areas of legal advice offered by the Centre have also had a significant impact locally, including the advice offered through the newly developed Online Legal Clinic, which is provided pro bono by volunteer solicitors and barristers in areas of law in which the Centre is not directly funded to work, such as employment, contract, family and criminal law. The Clinic's fast development at the outset of the pandemic, along with its innovative use of technology and impactful services delivered, led to the Online Legal Clinic beating off stiff national competition to win the prestigious national award for Best Contribution by a Pro Bono Clinic at the LawWorks awards held in December 2020, whilst also, to our delight, being nominated in other categories.

The Centre has throughout the year continued its long-established tradition of partnership working with others to ensure as strong an advice service as possible is delivered in the borough. This included playing a significant role in the group set up by Lambeth Council to coordinate the most appropriate, flexible and impactful responses to the issues arising out of the pandemic for the local community.

Fortunately, the Centre had planned ahead for a potential full lockdown in the year due to the COVID-19 pandemic and was ready and able to move all its operations to remote working at the time the first national lockdown was announced. Partnership work and enhanced service delivery was made possible by additional funding from Lambeth Council, City Bridge Trust, Community Justice Fund, Trust for London, Walcot Foundation and The National Lottery. This ensured that the Centre not only continued to deliver its much-needed existing services during the pandemic, but also developed new services, employed new staff and was able to adapt to the new environment and the difficulties the Lambeth community was facing.

The staff and volunteers worked hard to review the systems and procedures needed to maintain compliance with the various quality standards to which the Centre adheres, including the Lexcel practice management standard. Their achievement was recognised by Council of Management with a vote of thanks recorded at meeting held at the year-end and we are also happy to record it here.

FINANCIAL REVIEW

Financial position

Details of the financial transactions of the Centre are given in the accounts. The grant from the London Borough of Lambeth continues to be a crucial source of core funding, which for the year ended 31 March 2021 was increased to £127,000 of which £45,000 related to additional Covid-19 support and £1,000 related to a one-off additional grant in respect of non-core services. The Debt Free London Project continues to fund the debt advice service with £38,707.

On the Unrestricted Fund, total income of £168,799 was received and expenses for the Centre amounted to £124,016 which leaves a surplus of £44,783 for the year. The reserves are considered sufficient to allow the charity to meet its current and future objectives. The total Unrestricted Funds to be carried forward is £466,103.

The Centre is exempt from taxation under the provisions relating to charities.

The Centre continues to exercise especial care in respect of cash-flow and this is subject to regular ongoing monitoring and remains a high management priority.

Principal funding sources

The principal funding sources of the Centre continues to be the London Borough of Lambeth, the Legal Aid Agency, The City Bridge Trust and, during the year under review, the Money and Pensions Service (Debt Free London) funded partnership. We record our gratitude to them all.

Reserves policy

As part of our Reserves Policy, the Trustees aim to increase the reserves held by the Centre to a point where the net current assets are at least equal to 6 months expenditure, in order to enable the Centre to weather any possible reductions or changes in funding levels, reflecting the overall possible future reductions in public expenditure.

REPORT OF THE TRUSTEES
for the year ended 31 March 2021

FUTURE PLANS

The Centre continued its outreach work, which included providing advice sessions at local foodbanks. This work was funded by City Bridge Trust. It also continued to receive funding via the Money and Pensions Service funded Debt Free London project, with Toynbee Hall being the lead grant holder and the Centre a sub-grantee. The funding for this project, both to the Centre and other sub-grantees in London, was reduced by over 30% in April 2020, shortly after the onset of the COVID-19 pandemic. This followed the lead grant holder implementing a new funding model and taking certain support functions in-house. It was decided not to enter into a new contract with Toynbee Hall that would otherwise have commenced April 2021 and, instead, we sought to diversify funding into other areas and more collaborative and productive partnerships.

The Centre has significantly developed its volunteering policy by recruiting people new to the advice sector, so increasing the number of trained advisors in the sector and developing more opportunities for paid employment. The Centre's Strategic Plan, together with the fundraising strategy, is being reviewed and developed to reflect this.

As well as working closely with the foodbanks in Lambeth, the Centre has also blazed a trail in other aspects of its food poverty work, and, in particular, continues to collaborate with Lambeth Larder, an innovative local initiative formerly funded by Lambeth Council.

The Centre is keen to develop further partnerships in order to provide a more diverse service to the community.

The Council of Management wishes to record its thanks to the funding bodies and their staff for their support during what has been an exceptional and difficult year.

Staffing

We are sad to record the death from a sudden illness of one of our employees, Gary Martin. Gary had been with the Centre only for a short time, working as a Benefits Advisor but he soon became established as an effective and engaging member of staff greatly valued by his clients and colleagues. He is greatly missed.

The Council of Management also places on record its recognition of the massive contribution made by our Chief Executive Officer who has adapted the Centre to the unforeseen and challenging circumstances of the Pandemic, and guided and managed the staff and volunteers in these exceptional times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brixton Advice Centre was incorporated on 8 March 1985 as a company limited by guarantee and was registered as a charity on 18 April 1985. It is therefore governed by a memorandum and articles of association.

Recruitment and appointment of new trustees

The Centre is controlled by Trustees who are elected to the Council of Management at the Annual General Meeting. Trustees are recruited through advertisements and word of mouth, with particular emphasis on the need to reflect the local community. All directors of the company are also trustees of the charity, and there are no other trustees. All the trustees named served at some point during the year apart from those trustees appointed after the year end. The Council of Management has the power to appoint additional trustees as it considers appropriate to do so. Once a new trustee has been appointed by the Council of Management they are inducted by the Chief Executive with the assistance of the Officers of the Council of Management. All prospective trustees must agree to the Centre's Trustee Code of Conduct before being accepted as a Trustee of the Centre.

Organisational structure

The Centre is organised so that the Council of Management meets regularly to manage its affairs. The Centre has a full-time Chief Executive who is accountable to the Council of Management and who manages the day-to-day administration of the charity.

Key management remuneration

	2021	2020 as restated
	£	£
Key management compensation	**54,967**	52,069

REPORT OF THE TRUSTEES
for the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Council of Management regularly reviews the major risks the charity faces and has agreed that it will continue its efforts to increase reserves to the equivalent of 6 months running costs so as to ensure it has a reasonable level of resources in the advent of unforeseen circumstances. The Council of Management has also examined other operational and business risks faced by the charity and confirms they have established systems to mitigate the significant risk.

The Council of Management always seeks to ensure it reflects a range of skills and experience sufficient to oversee the running of the organisation.

The finance sub-committee continues to oversee detailed financial management issues. Day-to-day management of the Centre is devolved to the Chief Executive, who reports directly to the Council of Management and provides it with written and verbal reports as appropriate at each meeting. The Chief Executive also advises the sub-committees. There are agreed terms of reference for the Council of Management and the two sub committees. A series of Trustee Papers on key aspects of the work of the Centre have been developed to ensure the smooth induction of new Trustees. The Papers cover Governance issues as well as essential legislation and funding issues specific to the Centre.

Every member of the Centre undertakes to contribute an amount not exceeding twenty-five pence in the event of winding-up of the Centre whilst they are a member or, within one year after their membership has ceased.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Brixton Advice 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.

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 15 December 2021 and signed on its behalf by:

G R J Beaton - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIXTON ADVICE CENTRE

Opinion

We have audited the financial statements of Brixton Advice Centre (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet 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.

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.

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 Trustees' responsibilities statement, 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.

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. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIXTON ADVICE 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.

Paul Allan BSocSc FCA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

15 December 2021

BRIXTON ADVICE CENTRE

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

	Notes	Unrestricted funds	Restricted funds	**2021 Total funds**	2020 Total funds as restated
		£	£	**£**	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**5,922**	**-**	**5,922**	2,809
Charitable activities	3				
Provision of legal advice		**162,768**	**180,066**	**342,834**	276,489
Investment income	2	**109**	**-**	**109**	210
Total		**168,799**	**180,066**	**348,865**	279,508
EXPENDITURE ON					
Charitable activities	4				
Provision of legal advice		**124,016**	**180,066**	**304,082**	280,105
NET INCOME/(EXPENDITURE)		**44,783**	**-**	**44,783**	(597)
Transfers between funds	14	**394,416**	**(394,416)**	**-**	-
Net movement in funds		**439,199**	**(394,416)**	**44,783**	(597)
RECONCILIATION OF FUNDS					
Total funds brought forward		**26,904**	**394,416**	**421,320**	421,917
TOTAL FUNDS CARRIED FORWARD		**466,103**	**-**	**466,103**	421,320

The notes form part of these financial statements

BALANCE SHEET
31 March 2021

	Notes	Unrestricted funds	Restricted funds	**2021 Total funds**	2020 Total funds as restated
		£	£	**£**	£
FIXED ASSETS					
Tangible assets	9	**393,411**	**-**	**393,411**	395,635
CURRENT ASSETS					
Debtors	10	**76,585**	**-**	**76,585**	82,330
Cash at bank and in hand		**188,586**	**-**	**188,586**	83,853
		265,171	**-**	**265,171**	166,183
CREDITORS					
Amounts falling due within one year	11	**(149,483)**	-	**(149,483)**	(140,498)
NET CURRENT ASSETS		**115,688**	**-**	**115,688**	25,685
TOTAL ASSETS LESS CURRENT LIABILITIES		**509,099**	**-**	**509,099**	421,320
CREDITORS					
Amounts falling due after more than one year	12	**(42,996)**	**-**	**(42,996)**	-
NET ASSETS		**466,103**	**-**	**466,103**	421,320
FUNDS	14				
Unrestricted funds				**466,103**	26,904
Restricted funds				**-**	394,416
TOTAL FUNDS				**466,103**	421,320

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 15 December 2021 and were signed on its behalf by:

G R J Beaton - Trustee

The notes form part of these financial statements

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 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.

Governance costs
Governance expenditure includes all expenditure not directly related to the charitable activity or fund raising ventures. This includes costs of legal, professional and audit fees.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	0 - 10% on cost
Fixtures and fittings	-	50% on cost and 25% on cost

Assets are reviewed regularly for impairment and the residual value confirmed and no adjustment deemed necessary.

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.

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1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The Centre participates in a stake holder pension scheme and contributes 5% for each participating employee.

2. INVESTMENT INCOME

	2021	2020 as restated
	£	£
Deposit account interest	**109**	210

3. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020 as restated
	Activity	**£**	£
Grants	Provision of legal advice	**344,259**	223,595
Legal Aid & advice	Provision of legal advice	**(1,425)**	52,894
		342,834	276,489

	2021	2020 as restated
	£	£
Amount received from City Bridge Trust	**61,000**	61,500
Amount paid to Centre 70	**33,462**	22,476
Amount relating to Brixton Advice Centre	**27,538**	39,024

The funding received from City Bridge Trust, although shown gross, relates to Centre 70 and funding made directly to Brixton Advice Centre on behalf of both them and Centre 70. Shown above are the total amounts received from City Bridge Trust and the related payments made to Centre 70. The trustees consider that Brixton Advice Centre is not making a grant directly to Centre 70, it is merely passing the funds on due to its role as lead applicant. A prior year adjustment has been made to reflect this. The accounting treatment differs from that of The National Lottery Community Fund grant due to City Bridge Trust requesting it be presented in this way. Without this adjustment the grants received figures would be £310,797 for 2021 and £201,119 for 2020.

The grant received from The National Lottery Community Fund has been reduced by payments to Centre 70:

	2021	2020 as restated
	£	£
Amount received from The National Lottery Community Fund	**81,225**	-
Amount paid to Centre 70	**40,013**	-
Amount recognised as income	**41,212**	-

Brixton Advice Centre is in partnership with Centre 70. As the lead applicant they receive funds on behalf of Centre 70 and pass them on. They are not making a grant to Centre 70 themselves.

continued...

3. INCOME FROM CHARITABLE ACTIVITIES - continued

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

	2021	2020 as restated
	£	£
Lambeth Borough Council	**127,000**	103,250
Capitalise Partnership re DTI	**-**	58,845
City Bridge	**61,000**	61,500
Access to Justice	**38,194**	-
The National Lottery Community Fund	**41,212**	-
Trust for London	**20,870**	-
Walcot Foundation	**17,276**	-
Toynbee Hall	**38,707**	-
	344,259	223,595

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Provision of legal advice	**299,132**	**4,950**	**304,082**

5. NET INCOME/(EXPENDITURE)

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

	2021	2020 as restated
	£	£
Auditors' remuneration	**4,950**	4,800
Depreciation - owned assets	**9,003**	7,312
Hire of plant and machinery	**2,550**	8,804

6. 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

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

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7. STAFF COSTS

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

	2021	2020 as restated
Advice Services	**6**	6
Administration	**1**	1
	7	7

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

8. PRIOR YEAR ADJUSTMENT

The 2020 financial statements have been restated to show the City Bridge Trust grant income as gross as detailed in note 3. There was no change to the net expenditure as a result.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	**505,056**	**23,843**	**528,899**
Additions	**-**	**6,779**	**6,779**
At 31 March 2021	**505,056**	**30,622**	**535,678**
DEPRECIATION			
At 1 April 2020	**110,640**	**22,624**	**133,264**
Charge for year	**6,919**	**2,084**	**9,003**
At 31 March 2021	**117,559**	**24,708**	**142,267**
NET BOOK VALUE			
At 31 March 2021	**387,497**	**5,914**	**393,411**
At 31 March 2020	394,416	1,219	395,635

The Freehold property was previously considered restricted as per the terms of the Big Lottery Grant (now known as The National Lottery Community Fund) that was granted to purchase and refurbish the property. In 2019 The National Lottery Community Fund approved a policy decision to reduce the Asset Liability Periods for historic grant agreements and the Asset Liability Period under the grant agreement for this property expired on 24 November 2009. The National Lottery Community Fund confirmed the Centre is released from the restriction.

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 as restated
	£	£
Trade debtors	-	13,994
VAT	6,302	1,221
Prepayments and accrued income	70,283	67,115
	76,585	82,330

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 as restated
	£	£
Bank loans and overdrafts (see note 13)	7,003	-
Trade creditors	17,645	13,131
Social security and other taxes	5,619	3,852
Other creditors	7,500	-
Client monies	55,995	60,160
Accrued expenses	55,721	63,355
	149,483	140,498

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020 as restated
	£	£
Bank loans (see note 13)	42,996	-

13. LOANS

An analysis of the maturity of loans is given below:

	2021	2020 as restated
	£	£
Amounts falling due within one year on demand:		
Bank loans	7,003	-
Amounts falling between one and two years:		
Bank loans - 1-2 years	9,803	-
Amounts falling due between two and five years:		
Bank loans - 2-5 years	33,193	-

continued...

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	**26,904**	**44,783**	**394,416**	**466,103**
Restricted funds				
Capital Reserve re premises	**394,416**	**-**	**(394,416)**	**-**
TOTAL FUNDS	**421,320**	**44,783**	**-**	**466,103**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**168,800**	**(124,017)**	**44,783**
Restricted funds			
Foodbank	**62,000**	**(62,000)**	**-**
Coronavirus Community Support Fund	**41,212**	**(41,212)**	**-**
Debt Free London	**38,707**	**(38,707)**	**-**
Trust for London	**20,870**	**(20,870)**	**-**
Walcot Foundation	**17,276**	**(17,276)**	**-**
	180,065	**(180,065)**	**-**
TOTAL FUNDS	**348,865**	**(304,082)**	**44,783**

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	20,582	6,322	26,904
Restricted funds			
Capital Reserve re premises	401,335	(6,919)	394,416
TOTAL FUNDS	421,917	(597)	421,320

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,258	(190,936)	6,322
Restricted funds			
Capital Reserve re premises	-	(6,919)	(6,919)
Foodbank	82,250	(82,250)	-
	82,250	(89,169)	(6,919)
TOTAL FUNDS	279,508	(280,105)	(597)

Transfers between funds

The Freehold property was previously considered restricted as per the terms of the Big Lottery Grant (now known as The National Lottery Community Fund) that was granted to purchase and refurbish the property. In 2019 The National Lottery Community Fund approved a policy decision to reduce the Asset Liability Periods for historic grant agreements and the Asset Liability Period under the grant agreement for this property expired on 24 November 2009. The National Lottery Community Fund confirmed the Centre is released from the restriction. The property has been transferred from restricted to unrestricted funds.

15. RELATED PARTY DISCLOSURES

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

16. CLIENTS BANK ACCOUNTS

	2021	2020 as restated
	£	£
Monies held in client bank accounts	**55,995**	60,160