

**BRIXTON ADVICE CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

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for the year ended 31 March 2024**

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**BRIXTON ADVICE CENTRE**

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

<b>TRUSTEES</b>	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
<b>COMPANY SECRETARY</b>	G R J Beaton
<b>REGISTERED OFFICE</b>	167 Railton Road Herne Hill London SE24 OLU
<b>REGISTERED COMPANY NUMBER</b>	01893924 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	291484
<b>AUDITORS</b>	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.

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

**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	<u>56,777</u>	<u>55,532</u>

**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.

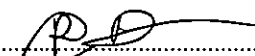
In so far as the trustees are aware:

- 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



**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 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.

**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;

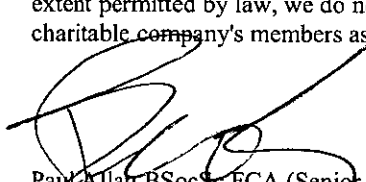
addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
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 Kilian BSocSc FCA (Senior Statutory Auditor)  
for and on behalf of Berringers LLP  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

Date: 26/6/2024.....

**BRIXTON ADVICE CENTRE**

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

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

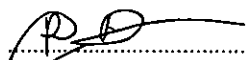
The notes form part of these financial statements

**BALANCE SHEET**  
**31 March 2024**

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ...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.

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

**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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	<b><u>5,881</u></b>	<b><u>6,408</u></b>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b><u>3,171</u></b>	<b><u>263</u></b>

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

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

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

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.

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

**4. INCOME FROM CHARITABLE ACTIVITIES - continued**

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

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Provision of legal advice	<b>332,507</b>	<b>6,100</b>	<b>338,607</b>
	<hr/>	<hr/>	<hr/>

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

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

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

**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:

	<b>2024</b>	<b>2023</b>
Advice Services	<b>7</b>	7
Administration	<b>1</b>	1
	<hr/>	<hr/>
	<b>8</b>	8
	<hr/> <hr/>	<hr/> <hr/>

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



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

**9. TANGIBLE FIXED ASSETS**

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

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	<u>10,914</u>	<u>22,006</u>
	<u>16,877</u>	<u>28,234</u>

**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	<u>30,085</u>	<u>53,793</u>
	<u>233,259</u>	<u>125,883</u>

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

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

	<b>2024</b>	2023
	£	£
Bank loans (see note 13)	<b>13,009</b>	23,178
	<u>          </u>	<u>          </u>

**13. LOANS**

An analysis of the maturity of loans is given below:

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

**14. MOVEMENT IN FUNDS**

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

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

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

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

**14. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	204,106	(204,237)	(131)
<b>Restricted funds</b>			
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)	-
	<u>127,540</u>	<u>(127,540)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>331,646</u>	<u>(331,777)</u>	<u>(131)</u>

<b>City Bridge Trust</b>	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.
<b>Trust for London</b>	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.
<b>Walcot Foundation</b>	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.
<b>Trussell Trust</b>	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.
<b>The National Lottery Community Fund</b>	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.

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

**15. RELATED PARTY DISCLOSURES**

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

**16. CLIENTS BANK ACCOUNTS**

	<b>2024</b>	2023
	<b>£</b>	£
Monies held in client bank accounts	<b><u>42,655</u></b>	<u>4,810</u>