

REGISTERED COMPANY NUMBER: 01988411 (England and Wales)
REGISTERED CHARITY NUMBER: 299948

PADDINGTON LAW CENTRE LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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

PADDINGTON LAW CENTRE LIMITED

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for the year ended 31 March 2023**

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PADDINGTON LAW CENTRE LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2023

TRUSTEES

H Fitzgerald
P Purton
K Wilby (resigned 20.2.2023)
R Bush
L Hastie
W Ansah-Twum

COMPANY SECRETARY

REGISTERED OFFICE

421 Harrow Road
London
W10 4RE

**REGISTERED COMPANY
NUMBER**

01988411 (England and Wales)

**REGISTERED CHARITY
NUMBER**

299948

AUDITORS

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

PADDINGTON LAW CENTRE LIMITED

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 objectives of the Law Centre are to provide free legal advice and assistance to poor persons resident or working in the Greater London area and in particular in the area of North Paddington, which includes the London postal districts of W2, W9 and those areas of W10 that fall within Westminster City Council.

The Law Centre employs solicitors, caseworkers and administrative staff to provide legal assistance in the areas of housing, employment and welfare rights.

Significant activities

The Law Centre provides free specialist legal advice, practical casework and Tribunal representation to poor and vulnerable people in the areas of Housing, Welfare Benefits and Employment Law, helping marginalised people increase their income, obtain and/or retain stable, suitable housing (including finding homes for those street homeless), and remain in profitable employment, free from discriminatory treatment.

Public benefit

The Trustees consider that the objectives and activities stated above of the Law Centre provides public benefit within the meaning and terms of the Charity Act 2011.

Volunteers

The Law Centre regularly uses volunteers, for both casework and admin tasks, to enhance and maximise its service delivery, while at the same time giving those volunteers improved skills and experience to assist them in the job market. The Centre has over time worked in partnership with various charitable organisations, including Pro Bono Community and One Westminster, to source suitable volunteers and also accepts direct applications from individuals seeking volunteer positions.

PADDINGTON LAW CENTRE LIMITED

REPORT OF THE TRUSTEES for the year ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Centre is open to new clients to drop in personally five days a week. Clients may also contact the Centre by telephone or by email. The Centre's first contact staff welcome new clients, diagnose their problems, and will either arrange an appointment for them with the Centre's specialist solicitors/caseworkers or refer or signpost them to other advice and support agencies, where these organisations are best placed to help them with their problem.

The Centre's solicitors/caseworkers will make home visits or arrange client appointments at partner agencies, where, due to disability or other problems, clients are unable to travel to the Centre's office.

The report of the trustees for 2021/22 explained that during the various periods of lockdown and other restrictions, imposed in the context of the Covid pandemic, Law Centre staff had maintained a physical presence in the office for those clients whose vulnerabilities needed that face-to-face service, combining that with a remote delivery method for the remainder of our clients. We have now returned to business as usual, seeing clients face-to-face if they need or prefer this, while at the same time, maintaining measures and procedures (e.g enhanced cleaning and hygiene protocols, mask wearing, keeping distance in interviews/meetings, self-isolation after Covid contacts) with the aim of minimising ongoing risk for clients and staff.

During 2022/23 the Law Centre:

- Secured eight new, one-year grants, (including from the Community Justice Fund, AB Charitable Trust, the Strand Parishes Trust, Awards for All, Allen & Overy LLP, the London Community Foundation, Westminster City Council and Garden Court Chambers), several of which are first time funders of the Centre;
- Renewed, for a further two years, a project funded by Trust for London, providing employment law advice, casework and representation for low waged workers;
- Secured a new three-year grant from the Henry Smith Charity, funding housing and welfare benefits casework aimed at supporting the most vulnerable to obtain/maintain accommodation, overcome financial problems and ensure they are able to claim their financial rights and entitlements;
- Secured new support from Westminster City Council, by way of two grants, including one funding work to tackle cost-of-living related problems for impoverished local people;
- Continued to successfully deliver casework and representation under a Legal Aid Contract funding cases in housing and welfare benefits.

Fundraising activities

The Law Centre has, for many years, relied principally on charitable grants and donations and has an active fundraising programme, under which it is continually applying for new funding from these sources. In addition, the Centre is grateful to benefit, for the first time, from a substantial one-year grant from the local authority.

The fundraising plan is reviewed and updated regularly by staff and the plan and a report on fundraising progress are presented to each Management Committee meeting. The Law Centre uses the support of fundraising advisers supplied free of charge to it by the Law Centres Network and these advisers keep the Centre apprised of new fundraising opportunities as they arise.

FINANCIAL REVIEW

Financial position

The Centre's gross income was slightly higher this year at £207,822 against £197,643, while expenditure slightly decreased to £194,738 from £217,687. This resulted in net incoming resources of £13,084. At the year end restricted funds amounted to nil (2022 - £nil) whilst unrestricted funds which were £60,278 increased to £73,362.

Reserves policy

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

PADDINGTON LAW CENTRE LIMITED

REPORT OF THE TRUSTEES for the year ended 31 March 2023

FUTURE PLANS

For the future the Law Centre is committed to maintaining its current level of service in the three areas of social welfare law in which it currently advises and, as and when funding permits, increasing its complement of caseworkers to reach even more beneficiaries and meet the ever increasing demand for assistance that the Centre experiences. The Centre is committed to retaining its base on the Harrow Road, an area of high income deprivation with an acute housing crisis, and to this end has renewed its lease until March 2024 and will be seeking to further renew it for a considerable period beyond that.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

As required by the Memorandum and Articles of Association, the members of the Management Committee are elected to serve from their appointment or co-option until the next Annual General Meeting.

The Management Committee is required to stand down at each Annual General meeting and when appointed, will commence to act from the end of that meeting. Retiring members may stand for re-election.

Organisational structure

The Centre operates as a non-hierarchical collective. Staff undertake the day to day running of the centre, making decisions in monthly meetings and decisions reached are recorded in written minutes. The staff of the Centre are employed by the company limited by guarantee, Paddington Law Centre Limited, of whom the directors are also the trustees of the charity. The directors/trustees make up a Management Committee who meet every two months to oversee the Centre's finances and make the strategic and key financial decisions, which are recorded in written minutes. Overall legal supervision of the Centre for the purposes of the Law Society and Solicitors Regulation Authority is the responsibility of the Supervising Solicitor.

The members of the company undertake to contribute an amount not exceeding £1 each in the event of the winding up of the company, whilst a member, or within one year of cessation of membership.

Induction and training of new trustees

The method of election ensures that most Trustees already have knowledge of the needs of the community, and other training is put in place for new Management Committee members during the first few months from their election according as their needs become known. At each Management Committee meeting, there are reports to ensure trustees are up to date with activities and changes in legislation or funding requirements.

Trustees are also offered further sources of information, either through one to one help from other members of the Committee or through the publications and links to the websites of organisations such as the Charity Commission, the Law Centres Network and the Legal Aid Agency.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Paddington Law Centre Limited 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.

PADDINGTON LAW CENTRE LIMITED

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

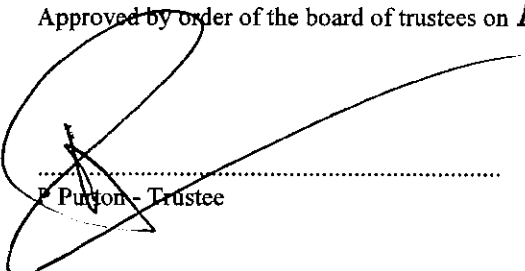
In so far as the trustees are aware:

- 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 11th December 2023 and signed on its behalf by:



.....
F Purton - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PADDINGTON LAW CENTRE LIMITED

Opinion

We have audited the financial statements of Paddington Law Centre Limited (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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PADDINGTON LAW CENTRE LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic report or in preparing the Report of the trustees.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

Our procedures to respond to risk include the following:

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
PADDINGTON LAW CENTRE LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ricky Hutson BSc FCCA ACA (Senior Statutory Auditor)
for and on behalf of Berringers LLP

Chartered Accountants
and Statutory Auditors

Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date: 11/12/2023

PADDINGTON LAW CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,813	-	13,813	17,415
Charitable activities	2				
Legal representation		80,027	113,982	194,009	180,228
Total		<u>93,840</u>	<u>113,982</u>	<u>207,822</u>	<u>197,643</u>
EXPENDITURE ON					
Charitable activities	3				
Legal representation		35,327	113,982	149,309	158,522
Other		45,429	-	45,429	59,165
Total		<u>80,756</u>	<u>113,982</u>	<u>194,738</u>	<u>217,687</u>
NET INCOME/(EXPENDITURE)		13,084	-	13,084	(20,044)
RECONCILIATION OF FUNDS					
Total funds brought forward		60,278	-	60,278	80,322
TOTAL FUNDS CARRIED FORWARD		<u>73,362</u>	<u>-</u>	<u>73,362</u>	<u>60,278</u>

The notes form part of these financial statements

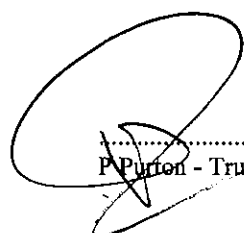
PADDINGTON LAW CENTRE LIMITED

BALANCE SHEET
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	615	-	615	1,230
CURRENT ASSETS					
Work in progress	10	25,891	-	25,891	25,396
Debtors	11	44,732	-	44,732	14,829
Cash at bank and in hand		8,702	32,066	40,768	55,766
		<u>79,325</u>	<u>32,066</u>	<u>111,391</u>	<u>95,991</u>
CREDITORS					
Amounts falling due within one year	12	(6,578)	(32,066)	(38,644)	(36,943)
NET CURRENT ASSETS		<u>72,747</u>	<u>-</u>	<u>72,747</u>	<u>59,048</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>73,362</u>	<u>-</u>	<u>73,362</u>	<u>60,278</u>
NET ASSETS		<u>73,362</u>	<u>-</u>	<u>73,362</u>	<u>60,278</u>
FUNDS	14				
Unrestricted funds				<u>73,362</u>	<u>60,278</u>
TOTAL FUNDS				<u>73,362</u>	<u>60,278</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 11th December 2023 and were signed on its behalf by:


P. Purton - Trustee

The notes form part of these financial statements

PADDINGTON LAW CENTRE LIMITED

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

The trustees have reviewed the financial position of the charity with reference to financial projections and expect the charity can continue to operate for a period in excess of twelve months following the approval of the financial statements, therefore, the trustees consider it appropriate for the accounts to be prepared on a going concern basis.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment - 25% on cost

Work in progress

Work in progress is recognised at the point when the outcome of the rendering of services can be estimated reliably. Work in progress comprises of legal services provided by reference to the stage of completion at the end of the reporting period.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

PADDINGTON LAW CENTRE LIMITED

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

2. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants	Legal representation	181,979	173,989
Legal fees & advice	Legal representation	12,030	6,239
		<u>194,009</u>	<u>180,228</u>

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

	2023	2022
	£	£
City Bridge Trust	-	22,401
Strand Parishes Trust	7,000	10,000
The Access to Justice Foundation	14,672	50,000
The London Community Foundation	4,684	-
Westminster Amalgamated Charity	1,750	5,250
Garden Court Chambers	-	4,000
City of Westminster	38,465	9,820
Trust for London	50,625	40,000
AB Charitable Trust	24,997	15,003
Westminster Almshouse Foundation	-	10,000
Drapers Charitable Trust	9,191	4,596
Postcode Society Trust	14,595	2,919
Allen & Overy Foundation	6,000	-
The National Lottery Community Fund	10,000	-
	<u>181,979</u>	<u>173,989</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Legal representation	<u>149,309</u>

4. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other resources expended	<u>41,634</u>	<u>3,795</u>	<u>45,429</u>

Support costs, included in the above, are as follows:

Other

	2023 Other resources expended £	2022 Total activities £
Rent & rates	15,188	14,679
Insurance	1,950	1,811
Telephone	1,787	1,878
Postage & Stationery	5,102	5,221

PADDINGTON LAW CENTRE LIMITED

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

4. SUPPORT COSTS - continued

Sundries	860	421
Repairs & renewals	1,420	600
Computer costs	8,028	23,249
Subscriptions	1,517	1,365
Legal & professional fees	632	612
Staff training	375	889
Books & publications	3,330	4,029
Travelling	609	65
Bank charges	221	231
Depreciation of tangible fixed assets	615	615
	<u>41,634</u>	<u>55,665</u>

Governance costs

	2023	2022
	Other	
	resources	Total
	expenses	activities
	£	£
Auditors' remuneration	<u>3,795</u>	<u>3,500</u>

5. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	3,795	3,500
Depreciation - owned assets	<u>615</u>	<u>615</u>

6. 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.

PADDINGTON LAW CENTRE LIMITED

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

7. STAFF COSTS

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

	2023	2022
Advice	<u>7</u>	<u>7</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,415	-	17,415
Charitable activities			
Legal representation	<u>95,242</u>	<u>84,986</u>	<u>180,228</u>
Total	<u>112,657</u>	<u>84,986</u>	<u>197,643</u>
EXPENDITURE ON			
Charitable activities			
Legal representation	73,536	84,986	158,522
Other	<u>59,165</u>	<u>-</u>	<u>59,165</u>
Total	<u>132,701</u>	<u>84,986</u>	<u>217,687</u>
NET INCOME/(EXPENDITURE)	(20,044)	-	(20,044)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>80,322</u>	<u>-</u>	<u>80,322</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>60,278</u></u>	<u><u>-</u></u>	<u><u>60,278</u></u>

PADDINGTON LAW CENTRE LIMITED

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

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	16,731
DEPRECIATION	
At 1 April 2022	15,501
Charge for year	615
At 31 March 2023	16,116
NET BOOK VALUE	
At 31 March 2023	615
At 31 March 2022	1,230

10. WORK IN PROGRESS

	2023	2022
	£	£
Work-in-progress	25,891	25,396

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	4,609	4,609
VAT	2,946	2,247
Prepayments and accrued income	30,000	-
Prepayments	7,177	7,973
	44,732	14,829

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,331	1,244
Social security and other taxes	1,452	1,666
Accruals and deferred income	35,861	34,033
	38,644	36,943

PADDINGTON LAW CENTRE LIMITED

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

13. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	13,967	13,967
Between one and five years	4,475	18,442
	<u>18,442</u>	<u>32,409</u>

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	60,278	13,084	73,362
	<u>60,278</u>	<u>13,084</u>	<u>73,362</u>
TOTAL FUNDS	<u>60,278</u>	<u>13,084</u>	<u>73,362</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	93,840	(80,756)	13,084
Restricted funds			
The Access to Justice Foundation	14,672	(14,672)	-
Trust for London	50,625	(50,625)	-
Drapers Charitable Trust	9,191	(9,191)	-
Postcode Society Trust	14,595	(14,595)	-
Westminster Amalgamated Charity	1,750	(1,750)	-
City of Westminster	8,465	(8,465)	-
The National Lottery Community Fund	10,000	(10,000)	-
The London Community Foundation	4,684	(4,684)	-
	<u>113,982</u>	<u>(113,982)</u>	<u>-</u>
TOTAL FUNDS	<u>207,822</u>	<u>(194,738)</u>	<u>13,084</u>

PADDINGTON LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
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14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	80,322	(20,044)	60,278
TOTAL FUNDS	<u>80,322</u>	<u>(20,044)</u>	<u>60,278</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,657	(132,701)	(20,044)
Restricted funds			
City Bridge Trust	22,401	(22,401)	-
Trust for London	40,000	(40,000)	-
Drapers Charitable Trust	4,596	(4,596)	-
Postcode Society Trust	2,919	(2,919)	-
Westminster Amalgamated Charity	5,250	(5,250)	-
City of Westminster	9,820	(9,820)	-
	<u>84,986</u>	<u>(84,986)</u>	<u>-</u>
TOTAL FUNDS	<u>197,643</u>	<u>(217,687)</u>	<u>(20,044)</u>

15. RELATED PARTY DISCLOSURES

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