

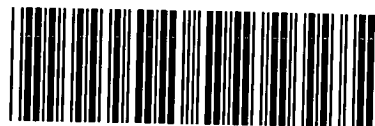
Harrow Law Centre
(Private Company Limited by Guarantee)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

COMPANY REG NO. 07126773

CHARITY NO. 1134778

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Page 14 does not form part of the statutory accounts.

Trustees and directors

Adam Convisser**
Anne Whitehead**
Cyril Dennemont**
Dr Ben Lucas**
Rishi Joshi

*** - Management committee members are also, for the purpose of the Companies Act 2006, company directors.*

Company secretary: None

Key management & personnel Center Director - P Fitzpatrick

Administration office: The Lodge
64 Pinner Road
Harrow
Middlesex HA1 4HZ

Registered office: The Lodge
64 Pinner Road
Harrow
Middlesex HA1 4HZ

Charity registration no.: 1134778

Company registration no.: 07126773 (England & Wales)

Independent examiner: Christopher Michael Limited
Chartered Certified Accountants & Statutory Auditors
26 Station Road
New Barnet
Herts
EN5 1QW

Bankers: Unity Trust Bank
9 Brindleyplace
Birmingham B1 2HB

Harrow Law Centre
(Private Company Limited by Guarantee)
Directors' & Trustees' Report for the Year Ended 31 March 2021

The trustees are pleased to present their annual directors' report for the year ended 31 March 2021 which is also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102).

Structure, Governance and Management

Governing Document

Harrow Law Centre is a company limited by guarantee and is a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment & Appointment of Trustees

The trustees and directors who have served throughout the year are shown on page 1. Appointment of directors/trustees is governed by the Memorandum & Articles of Association.

New Trustees undergo training on their legal obligations as under Charity Law, the decision making process, the business plan and recent performance of the charity.

Organisational Structure

The trustees are appointed having regard to specific skills that are required for the governance of the charity. In view of the size of the centre, the trustees consider that they have a wide range of experience that is suitable for the governance of a charity.

The charity as part of a wider part of a wider network

Harrow Law Centre is a member of the Law Centre Network (LCN) which is an umbrella organisation to all Law Centres in the UK. In addition the Law Centre is part of a network of organisations that have come together to provide advice and support to EU nationals under the Living Rights Project funded by the EU.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Related parties

None of the trustees receive remuneration or other benefit in their capacity as trustees of the charity. Any connection between a trustee of the charity and organisations providing services to the charity must be disclosed to the full board of trustees in the same way as any contractual relationship with a related party. In the current year no such related party transactions were reported.

Purpose and objectives

The main objects of the Law Centre are the relief of financial hardship by provision of free, independent legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice; to advance education in the laws of England and Wales from time to time in force for the public benefit; and to advance such other charitable purposes as the directors at their absolute discretion may time to time determine.

Achievements and performance

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on public benefit, including the guidance "public benefit": running a charity. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

Harrow Law Centre
(Private Company Limited by Guarantee)
Directors' & Trustees' Report for the Year Ended 31 March 2021
(Continued)

Financial review

Total income for the year amounted to £737,820 with total expenditure amounting to £650,406 leaving a surplus for the year of £87,414

Accumulated reserves at the balance sheet date amounted to £297,771 represent income reserves.

Reserves policy

The Trustees have set up a policy to maintain reserves at a minimum level required if the Centre was to cease operations. At present the trustees assess the charity as a going concern and therefore do not envisage that reserves to cease operations would need to be called upon in the near future.

Availability and adequacy of assets of each of the funds

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Plans for the future

Summary of plans for the future and the trustees perspective of the future direction of the charity.

The main aim for the Law Centre is to continue to meet the demand for legal advice locally. We expect the demand to continue to increase. We therefore aim to increase provision for representation at Tribunals in Welfare Benefits cases.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also directors of the Company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Directors and trustees

The trustees who are directors for the purpose of company law who have served during the year and up to the date of this report are set out on page 1.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the company independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

By order of the board of trustees

Anne Whitehead - Trustee & Director

Date:



17th March 2022

Opinion on financial statements

We have audited the financial statements of Harrow Law Centre for the year ended 31 March 2021 on pages 6 to 15. 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 auditor's 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.

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 the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of 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 Auditor's 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter 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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the Trustees report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 directors' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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.

Auditor's 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 an auditor's report 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:

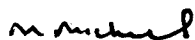
In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Michalis Michael, Senior Statutory Auditor
for and on behalf of Christopher Michael Ltd, Chartered Certified Accountants & Statutory Auditors
26 Station Road, New Barnet, Herts EN5 1QW

Date: 17th March 2022

Harrow Law Centre
(Private Company Limited by Guarantee)
Statement of financial activities
for the year ended 31 March 2021

	<u>Notes</u>	<u>Restricted Funds</u> £	<u>Unrestricted/ Designated Funds</u> £	<u>Total 2020/2021</u> £	<u>Total 2019/20</u> £
Income:					
Donations and legacies	3	455,863		455,863	288,460
<i>Income from Charitable activities:</i>					
Charitable activities	4	-	281,924	281,924	313,129
<i>Income from other charitable activities</i>					
Fundraising & other income	5	-	33	33	27
Investment income	6				
Total income		<u>455,863</u>	<u>281,957</u>	<u>737,820</u>	<u>601,616</u>
Expenditure					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	7	413,673	232,483	646,156	451,097
Management and administration	8	-	4,250	4,250	1,250
Total expenditure		<u>413,673</u>	<u>236,733</u>	<u>650,406</u>	<u>452,347</u>
Net Income/(expenditure) and net movements in funds before gains and losses on investments	9	42,190	45,224	87,414	149,269
Net gains/(losses) on investments		-	-	-	-
Total funds brought forward		-	210,357	210,357	61,088
Total funds carried forward		<u>42,190</u>	<u>255,581</u>	<u>297,771</u>	<u>210,357</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Harrow Law Centre
(Private Company Limited by Guarantee)
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2020/21 £	2019/20 £
Fixed Assets			
Tangible fixed assets	16	1,342	412
Total fixed assets		<u>1,342</u>	<u>412</u>
Current Assets			
Stocks & Work in process	17	210,864	125,611
Debtors	18	2,296	2,295
Cash at bank and in hand		<u>188,937</u>	<u>97,114</u>
Total current assets		<u>402,097</u>	<u>225,020</u>
Creditors: amounts falling due within one year	19	<u>(105,668)</u>	<u>(15,075)</u>
Net current assets		<u>296,429</u>	<u>209,945</u>
NET ASSETS		<u>297,771</u>	<u>210,357</u>
The funds of the Charity:			
Unrestricted/Designated Income funds	21	<u>297,771</u>	<u>210,357</u>
TOTAL CHARITY FUNDS		<u>297,771</u>	<u>210,357</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 9 to 15 form part of these accounts

Approved by the trustees on DATE:



Anne Whitehead
Trustee & Company Director

17th March 2022

Harrow Law Centre
Statement of cash flows
As at year ended at 31.03.21

	2020/21	2019/20
	Total Funds £	Prior year Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	178,499	120,676
Cash flows from investing activities		
Dividends, interest and rents from investments	-	-
Purchase of tangible fixed assets	(1,423)	(550)
Net gains/(losses) on investments	-	-
Net cash provided by / (used in) investing activities	177,076	120,126
Change in cash and cash equivalents in the reporting period	91,823	82,059
Cash and cash equivalents at the beginning of the reporting period	97,114	15,055
Cash and cash equivalents at the end of the reporting period	188,937	97,114
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds for the reporting period (as per the SOFA)	87,414	149,269
Adjustments for :		
Depreciation charges	493	138
Dividends, interest and rents from investments	-	-
(Increase)/decrease in debtors	(1)	(2,295)
Increase(decrease) in creditors	90,593	(26,436)
Net cash provided by (used in) operating activities	178,499	120,676
Analysis of cash and cash equivalents		
Cash in hand	188,937	97,114
Total cash and cash equivalents	188,937	97,114

Harrow Law Centre
(Private Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

Basis of Preparation

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 1 January 2015) - Charities SORP (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Harrow Law Centre meet the definition of Charity under FRS 102: Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

Risks and future assumptions

The charity is a public benefit entity. 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 services. The estimates and associated assumptions are based on historical experience and other factors that are not considered to be relevant. Actual results may differ from these estimates.

Policies relating to categories of income and income recognition

Nature of Income

Gross income represents grant income, donated income, or the value, net of value added tax and discounts, of work carried out in respect of services provided on behalf of clients.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investments and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from non-exchange transactions is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met. All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and where applicable is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance or expenditure on the activity funded by them, but there is no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpected part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Interest and investment income receivable

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

Policies relating to expenditure on goods and services provided by the charity

Recognition of liabilities and expenditure

A liability and the related expenditure is recognised when a legal or constructive obligation exists as a result of a past event and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be

Policies relating to assets, liabilities and provisions and other matters.

Stocks and work in progress

Stocks represent work in progress on long term service contracts for legal work where the prudently calculated attributable profit can be assessed with reasonable certainty by reference to the stage of completion at the end of the accounting period.

Financial Instruments including cash and bank

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Cash and bank balances include only cash and short

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pension

The trust has set up a government scheme in order to fulfil its autoenrolment obligations.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be solely used for a particular purpose or area of the Trust's work or projects being undertaken by the Trust.

Taxation

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Tangible fixed assets

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- office equipment - 25% straight line basis

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Harrow Law Centre
(Private Company Limited by Guarantee)
Notes to the financial statements
for the year ended 31 March 2021

1 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Financial performance of the charity

	2020/21	2019/20
	£	£
Income:	<u>737,820</u>	<u>601,616</u>
Expenditure on charitable activities	645,663	450,959
Expenditure on management and administration	4,250	1,250
Depreciation	493	138
	<u>650,406</u>	<u>452,347</u>
Net income	87,414	149,269
Total funds brought forward	210,357	61,088
Total funds carried forward	<u>297,771</u>	<u>210,357</u>
Represented by:		
Unrestricted funds	295,731	208,317
Restricted funds	2,040	2,040
Total funds	<u>297,771</u>	<u>210,357</u>

3 Income from Donations and Grants

Grants receivable		
3 Guinea Trust	50,486	50,836
Trust for London	14,500	29,000
Children in need	25,449	25,239
Greater London Authority	8,000	-
Allen & Overy Foundation	10,000	-
Bell foundation	27,745	24,358
AB charitable trust		15,000
Law Centres Federation	25,906	41,609
Tudor Trust		2,000
Harrow Council	32,000	30,000
Pret foundation trust		14,800
London legal support trust	17,388	13,500
LCN Guardian appeal		17,044
LCN	155,000	10,493
Legal education Foundation	34,025	10,915
London community Foundation	18,000	
HMRC Furlough grant	4,174	
oak foundation	100,120	
Other donations		3,666
	<u>522,793</u>	<u>288,460</u>
Add deferred income brought forward		
Less deferred income carried forward	66,930	
	<u>455,863</u>	

4 Income from charitable activities

Unrestricted Revenue Funds	<u>281,924</u>	<u>313,129</u>
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5 Income from other charitable activities

Fundraising	-	-
Interest receivable	33	27
Other	-	-
	<u>33</u>	<u>27</u>

6 Investment Income

There was no investment income during the year

7 Analysis of expenditure on charitable activities

Staff & agency costs	485,514	299,015
Depreciation	493	138
Other running costs	164,399	151,944
	<u>650,406</u>	<u>451,097</u>

Harrow Law Centre
(Private Company Limited by Guarantee)
Notes to the financial statements
for the year ended 31 March 2021

	2020/21	2019/20
	£	£
8 Analysis of governance and support cost		
Staff costs	-	-
Audit and accountancy	4,250	1,250
Bank charges	-	-
Other legal & professional	-	-
	<u>4,250</u>	<u>1,250</u>
9 Net income /(expenditure) for the year		
This is stated after charging:		
Depreciation -owned assets	138	138
Auditor's remuneration for audit services	3,600	600
Auditors remuneration for other services	650	900
	<u>4,388</u>	<u>1,638</u>
10 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Wages and salaries	485,514	299,015
Employers national insurance	41,989	24,865
Pensions	-	-
	<u>527,503</u>	<u>323,880</u>
 The average number of staff employed during the year were as follows:		
Direct charitable	15	10
Administration & support	1	1
	<u>16</u>	<u>11</u>
 The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:	<u>0</u>	<u>0</u>

11 Trustees' remuneration

The trustees were not paid or received any other benefits from the Charity during the year in their capacity as trustees.

12 Related party transactions

There were no related party transactions during the year

13 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

14 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15 Financial commitments under operating leases

	2020/21	2019/20
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
Within one year	10,118	13,679
within two to five years	-	10,124
	<u>10,118</u>	<u>23,803</u>

Harrow Law Centre
(Private Company Limited by Guarantee)
Notes to the financial statements
for the year ended 31 March 2021

	Property Improvements £	Office Equipment £	Total £
16 Tangible fixed assets			
Cost:			
At 1 April 2020	-	550	550
Additions	-	1,423	1,423
At 31 March 2021	-	1,973	1,973
Depreciation			
At 1 April 2020	-	138	138
Charge in year	-	493	493
At 31 March 2021	-	631	631
Net book value			
At 31 March 2021	-	1,342	1,342
At 31 March 2020	-	412	412
		2020/21	2019/20
		£	£
17 Stock and work in progress			
Work in progress		210,864	125,611
		210,864	125,611
18 Debtors		2020/21	2019/20
Amounts due within one year:			
Prepayments and accrued income:			
Accrued income			
Prepayments			
Other debtors		2,296	2,295
Staff loans			
		2,296	2,295
19 Creditors		2020/21	2019/20
Amounts falling due within one year:			
Trade creditors		1,880	
Other taxation & social security		15,993	10,161
Other creditors		5,375	1,616
Accrued expenses and trade creditors		15,490	3,298
Deferred income-restricted funds (note 20)		-	-
Deferred income-Unrestricted & designated funds (note 20)		66,930	-
		105,668	15,075
20 Deferred income		2020/21	2019/20
Deferred income comprise advance receipt of nursery fees for 2020/21.			
Balance as at 1 April 2020			28,021
Amount released to income earned from charitable activities			(28,021)
Amount deferred in the year		66,930	0
Balance as at 31 March 2021		66,930	0

	2020/21	2019/20
	£	£
21 Analysis of charitable funds		
Analysis of movement in unrestricted funds		
<u>Unrestricted - Functional fixed assets reserve</u>		
Balance at 1 April 2020	412	-
Additions	1,423	550
Inter-fund transfers	-	-
Movement in year	(493)	(138)
Balance at 31 March 2021	1,342	412
<u>Unrestricted - General reserve</u>		
Balance at 1 April 2020	176,878	59,049
Movement in year	87,414	148,857
Inter-fund transfers	(930)	(31,027)
Balance at 31 March 2021	263,362	176,879
<u>Restricted funds</u>		
Balance at 1 April 2020	2,040	2,040
Inter-fund transfers	-	-
Balance at 31 March 2021	2,040	2,040
<u>Running costs reserve</u>		
Balance at 1 April 2020	31,027	-
Inter-fund transfers	-	31,027
Balance at 31 March 2021	31,027	31,027
Total	297,771	210,358

22 Analysis between fund balances

	General	Unrestricted		Total
	£	Designated	Restricted	£
	£	£	£	£
Tangible fixed assets	1,342	-	-	1,342
Current Assets	400,057	-	2,040	402,097
Current liabilities	(105,668)	-	-	(105,668)
	295,731	-	2,040	297,771

23 a) Analysis of movement in funds Funds

Funders name	Balance 1/4/20	Incoming Resources	Resources Expended	Balance at 31/3/21
	£	£	£	£
Unrestricted	149,269.00	231,623.00	(360,408.00)	20,484.00
3 Guinea Trust		50,836	(50,836)	-
Trust for London		14,500	(14,500)	-
Children in need		25,449	(25,449)	-
Bell foundation		27,745	(27,745)	-
HMRC Furlough		4,174	(4,174)	-
Law Centres Federation		99,297	(99,297)	-
London community Foundation		18,000	(18,000)	-
Harrow Council		32,000	(32,000)	-
Pret foundation trust		-	-	-
London legal support trust		17,388	(17,388)	-
LCN Guardian appeal		-	-	-
LCN		81,609	(81,609)	-
Legal education Foundation		34,025	(34,025)	-
Greater London Authority		8,000	(8,000)	-
Allen & overy Foundation		10,000	(10,000)	-
Oak foundation		100,120	(33,190)	66,930
	149,269	754,766	(816,621)	87,414

24 Post-balance sheet events

At the beginning of the Covid 19 pandemic, the wellbeing and safety of our people and stake holders was the charity's first priority. Where possible individuals are working remotely from home and we are continuing to operate effectively whilst taking appropriate actions to limit the spread of the virus.

25 Ultimate Controlling Party

The charity is under the control of its legal members.