

Company registration number: 1687570

Charity registration number: 290792

# **Hillingdon Law Centre**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

for the Year Ended 31 March 2023

# **Hillingdon Law Centre**

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## **Hillingdon Law Centre**

### **Reference and Administrative Details**

Trustees	LOUIE DI COSTANZO JOHN ANTHONY FROST ROSHAN GHEI Naser Mohammed Issa Stavriannie Valentina Petrou Sadia Samit Nazim Shah
Secretary	Sadia Samit
Principal Office	12 Harold Avenue Hayes Middlesex UB3 4QW
Company Registration Number	1687570
Charity Registration Number	290792
Bankers	Lloyds Bank 3rd Floor North Block St. Marys Court St. Mart at Hill London EC3R 8NA
Independent Examiner	Starline Accountancy Ltd For and on behalf of Starline Accountancy Ltd. 60 Union Street, Wednesbury, England, WS10 7HB

# Hillingdon Law Centre

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

### **Objectives and activities**

#### ***Objects and aims***

The centre provides legal advice and assistance to poor persons resident or working in West London and surrounding areas including London Boroughs of Hillingdon, Harrow, Hounslow, Ealing, Brent and other counties outside London including Slough, High Wycombe and Aylesbury. The Law Centre also undertakes to co-operate in the education of residents in the law and its operation and other matters. The Law Centre can and does charge for services provided where appropriate and dependent on means.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### ***Nature of 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.

Hillingdon Law Centre was incorporated on 17th December 1982 as a company limited by guarantee and governed by written Memorandum and Articles of Association.

#### ***Recruitment and appointment of trustees***

The trustees are appointed as set out in the Articles of Association.

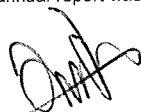
#### ***Organisational structure***

Management Committee meetings at which all trustees are invited take place at least six times per year in accordance with the Articles of Association. Sub Committees of the Management Committee which also include members of Staff, meet on a regular basis to maintain the principle activities of the Charity.

#### ***Relationships with related parties***

The Law Centre is a member of the Law Centres Federation and Advice UK.

The annual report was approved by the trustees of the charity on 07 December 2023 and signed on its behalf by:



Nazim Shah  
Trustee

## Hillingdon Law Centre

### Statement of Trustees' Responsibilities

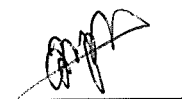
The trustees (who are also the directors of Hillingdon Law Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 07 December 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Nazim Shah  
Trustee

# Hillingdon Law Centre

## Independent Examiner's Report to the trustees of Hillingdon Law Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 5 to 15.

### Respective responsibilities of trustees and examiner

As the charity's trustees of Hillingdon Law Centre (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Hillingdon Law Centre are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (The 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Hillingdon Law Centre as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nejim Uddin  
Starline Accountancy Ltd  
For and on Behalf of Starline  
Accountancy Ltd.60 Union  
Street, Wednesbury,  
England, WS10 7HB

15 December 2023

# Hillingdon Law Centre

## Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds	Restricted funds	Total funds 2023
<b>Income and Endowments from:</b>				
Donations and legacies	3	157,159.90	137,502.00	294,661.90
Investment income	4	79.06	-	79.06
Other income		78,720.91	-	78,720.91
Total income		235,959.87	137,502.00	373,461.87
<b>Expenditure on:</b>				
Raising funds		13,920.95	-	13,920.95
Charitable activities	5	(160,958.68)	(139,305.32)	(300,264.00)
Governance costs		(3,897.00)	-	(3,897.00)
Total expenditure		(150,934.73)	(139,305.32)	(290,240.05)
Net expenditure		85,025.14	(1,803.32)	83,221.82
Transfers between funds		(1,803.32)	1,803.32	-
Net movement in funds		83,221.82	(0.00)	83,221.82
<b>Reconciliation of funds</b>				
Total funds brought forward		114,921.00	9,753.00	124,674.00
Total funds carried forward	12	198,142.82	9,753.00	207,895.82
<b>Income and Endowments from:</b>				
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds 2022</b>
Donations and legacies	3	70,520.00	23,150.00	93,670.00
Investment income	4	2.00		2.00
Other income		117,035.00		117,035.00
Total income		187,557.00	23,150.00	210,707.00
<b>Expenditure on:</b>				
Raising funds		6,168.00		6,168.00
Charitable activities	5	(282,167.00)	(25,351.00)	(307,518.00)
Governance costs		(5,495.00)		(5,495.00)
Total expenditure		(281,494.00)	(25,351.00)	(306,845.00)
Net expenditure		(93,937.00)	(2,201.00)	(96,138.00)
Transfers between funds		(2,201.00)	2,201.00	
Net movement in funds		(96,138.00)	-	(96,138.00)
<b>Reconciliation of funds</b>				
Total funds brought forward		211,059.00	9,753.00	220,812.00
Total funds carried forward	12	114,921.00	9,753.00	124,674.00

## **Hillingdon Law Centre**

### **Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 12.



## Hillingdon Law Centre

(Registration number:1687570)  
Balance Sheet As at March 31, 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	165,139.00	164,388.00
Current assets			
Stocks	9	28,485.00	14,564.00
Debtors	10	35,670.00	50,114.00
Cash at bank and in hand		34,601.00	23,727.00
		98,756.00	88,405.00
Creditors: Amounts falling due within one year	11	(55,999.00)	(128,119.00)
Net current (liabilities)/assets		42,757.00	(39,714.00)
Net assets		207,896.00	124,674.00
Funds of the charity:			
Restricted funds		9,753.00	9,753.00
Unrestricted income funds			
Unrestricted funds		198,143.00	114,921.00
Total funds	12	207,896.00	124,674.00

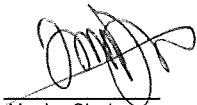
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 07 December 2023 and signed on their behalf by:



Nazim Shah  
Trustee

# Hillingdon Law Centre

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1. Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

12 Harold Avenue

Hayes

Middlesex UB3 4QW

These financial statements were authorised for issue by the trustees on 07 December 2023.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) -(Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Hillingdon Law Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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

# Hillingdon Law Centre

## Notes to the Financial Statements for the Year Ended 31 March 2023

### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

### **Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

## **Hillingdon Law Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Stock**

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# Hillingdon Law Centre

## Notes to the Financial Statements for the Year Ended 31 March 2023

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities:

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### Pensions and other post retirement obligations

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.

### 3 Income from donations and legacies

	Unrestricted funds General	Restricted funds	Total 2023	Total 2022
Donations and legacies;		-	-	520.00
Donations from individuals			-	
Grants, including capital grants;				
Grants from other charities	157,159.90	137,502.00	294,661.90	93,670.00
	157,159.90	137,502.00	294,661.90	94,190.00

# Hillingdon Law Centre

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	79.06	79.06	2.00
	<u>79.06</u>	<u>79.06</u>	<u>2.00</u>

### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Allocated support costs	6	160,958.68	139,305.32	300,264.00	307,518.00
Governance costs	6	3,897.00		3,897.00	5,495.00
		<u>164,855.68</u>	<u>139,305.32</u>	<u>304,161.00</u>	<u>313,013.00</u>

### 6 Analysis of governance and support costs Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Accountancy Fee	3,848.00	3,848.00	5,407.00
Bank Charges	49.00	49.00	88.00
	<u>3,897.00</u>	<u>3,897.00</u>	<u>5,495.00</u>

### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation

### 8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	162,852.00	33,665.00	196,517.00
At 31 March 2023	<u>162,852.00</u>	<u>36,219.00</u>	<u>199,071.00</u>
<b>Depreciation</b>			
At 1 April 2022		32,129.00	32,129.00
Charge for the year		<u>1,803.32</u>	<u>1,803.32</u>
At 31 March 2023		<u>33,932.32</u>	<u>33,932.32</u>
<b>Net book value</b>			
At 31 March 2023	162,852.00	2,286.68	165,138.68
At 31 March 2022	162,852.00	1,536.00	164,388.00

### 9 Stock

	2023 £	2022 £
Work in progress	28,485.00	14,564.00

### 10 Debtors

	2023 £	2022 £
Trade debtors	35,670.00	46,103.00
Prepayments	-	1,599.00
Other debtors	-	2,412.00
	<u>35,670.00</u>	<u>50,114.00</u>

# Hillingdon Law Centre

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	66,129.00
Payments on account on long term contracts	31,722.00	8,558.00
Other taxation and social security	12,119.00	8,224.00
VAT	2,036.00	12,775.00
Other creditors	8,522.00	27,181.00
Accruals	1,600.00	5,252.00
	<u>55,999.00</u>	<u>128,119.00</u>

### 12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds General	(114,921.00)	(235,960.00)	150,934.68	1,803.32	(198,143.00)
Restricted funds	(9,753.00)	(137,502.00)	139,305.32	(1,803.32)	(9,753.00)
Total funds	<u>(124,674.00)</u>	<u>(373,462.00)</u>	<u>290,240.00</u>	<u>-</u>	<u>(207,896.00)</u>

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds General	(211,059.00)	(187,557.00)	281,494.00	2,201.00	(114,921.00)
Restricted funds	(9,753.00)	(23,150.00)	25,351.00	(2,201.00)	(9,753.00)
Total funds	<u>(220,812.00)</u>	<u>(210,707.00)</u>	<u>306,845.00</u>	<u>-</u>	<u>(124,674.00)</u>

### 13 Analysis of net assets between funds

	Unrestricted funds		
	General £	Restricted funds £	Total funds 2023 £
Tangible fixed assets	163,603.00	1,536.00	165,139.00
Current assets	98,755.00		98,755.00
Current liabilities	55,998.00		55,998.00
Total net assets	<u>206,360.00</u>	<u>1,536.00</u>	<u>207,896.00</u>

	Unrestricted funds		
	General £	Restricted funds £	Total funds 2022 £
Tangible fixed assets	163,006.00	1,382.00	164,388.00
Current assets	88,405.00		88,405.00
Current liabilities	128,119.00		128,119.00
Total net assets	<u>123,292.00</u>	<u>1,382.00</u>	<u>124,674.00</u>

## Hillingdon Law Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 14 Analysis of net funds

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	23,727.00	(10,874.00)	34,601.00
Net debt	23,727.00	(10,874.00)	34,601.00

	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand	120,195.00	(96,468.00)	23,727.00
Net debt	120,195.00	(96,468.00)	23,727.00

## Hillingdon Law Centre

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023		2023	
	Unrestricted funds	Restricted funds	Total funds	Total 2022
	General			
	£	£	£	£
<b>Income and Endowments from:</b>				
Donations and legacies(analysed below)	157,159.90	137,502.00	294,661.90	93,670.00
Investment income(analysed below)	79.00	-	79.00	2.00
Other income(analysed below)	78,720.91	-	78,720.91	117,035.00
Total income	235,959.81	137,502.00	373,461.81	210,707.00
<b>Expenditure on:</b>				
Raising funds(analysed below)	13,921.00	-	13,921.00	6,168.00
Charitable activities(analysed below)	(164,855.68)	(139,305.32)	(304,161.00)	(313,013.00)
Total expenditure	(150,934.68)	(139,305.32)	(290,240.00)	(306,845.00)
Net (expenditure)/income	85,025.13	(1,803.32)	83,221.81	(96,138.00)
Transfers between funds(analysed below)	(1,803.32)	1,803.32	-	
Net movement in funds	83,221.81	(0.00)	83,221.81	(96,138.00)
<b>Reconciliation of funds</b>				
Total funds brought forward	114,921.00	9,753.00	124,674.00	220,812.00
Total funds carried forward	198,142.81	9,753.00	207,895.81	124,674.00



# Hillingdon Law Centre

## Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023		2023	
	Unrestricted funds	Restricted funds	Total funds	Total 2022
	General			
	£	£	£	£
<b>Donations and legacies</b>				
Appeals and donations	-	-	-	520.00
Grants - other agencies	142,487.90	-	142,487.90	23,000.00
Grants - other agencies	-	137,502.00	137,502.00	150.00
Grants - other agencies	14,672.00	-	14,672.00	70,000.00
	157,159.90	137,502.00	294,661.90	93,670.00

	2023	2023	
	Unrestricted funds		Total 2022
	General		
	£	£	£
<b>Investment income</b>			
Interest on cash deposits	79.00	79.00	2.00
	79.00	79.00	2.00

	2023	2023	
	Unrestricted funds		Total 2022
	General		
	£	£	£
<b>Other Income</b>			
Fees	78,721.00	78,721.00	117,035.00
	78,721.00	78,721.00	117,035.00

	2023	2023	
	Unrestricted funds		Total 2022
	General		
	£	£	£
<b>Raising Funds</b>			
Opening Work in progress	(14,564.00)	(14,564.00)	(8,396.00)
Closing Work in progress	28,485.00	28,485.00	14,564.00
	13,921.00	13,921.00	6,168.00

# Hillingdon Law Centre

## Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023		2023	
	Unrestricted funds	Restricted funds	Total funds	Total 2022
	General			
	£	£	£	£
<b>Charitable activities</b>				
Wages and salaries	-	(8,107.00)	(8,107.00)	(23,000.00)
Wages and salaries	-	(5,227.00)	(5,227.00)	(150.00)
Wages and salaries	(114,829.00)	(124,168.00)	(238,997.00)	(236,185.00)
Rent	(1,800.00)		(1,800.00)	-
Equipment Exp	(7622.95)		(7622.95)	-
Volunteer Exp	(6,980.00)		(6,980.00)	-
Staff training	(726.59)		(726.59)	(221.00)
Travelling	(419.87)		(419.87)	(7,208.00)
Water rates	(225.04)		(225.04)	(355.00)
Light, heat and power	(2,677.18)		(2,677.18)	(3,103.00)
Insurance	(7,636.72)		(7,636.72)	(826.00)
Repairs and renewals			-	(520.00)
Practising certificate			-	(1,290.00)
Telephone and fax	(6438.27)		(6438.27)	(8,181.00)
Computer software and maintenance costs	(568.76)		(568.76)	(1,033.00)
Printing, postage and stationery	(2,124.94)		(2,124.94)	(1,922.00)
Trade subscriptions	(5,434.94)		(5,434.94)	(4,099.00)
Sundry expenses	(711.81)		(711.81)	(353.00)
Cleaning	(794.60)		(794.60)	(1,220.00)
Legal and professional fees	(1,467.94)		(1,467.94)	(6,910.00)
Leasing payments			-	(8,717.00)
Depreciation of plant and machinery		(1,803.32)	(1,803.32)	(2,201.00)
Depreciation of fixtures and fittings			-	(24.00)
Office expenses			-	
Accountancy fees	(3,848.00)		(3,848.00)	(5,407.00)
Bank charges	(49.00)		(49.00)	(88.00)
	(164,855.61)	(139,305.32)	(304,160.94)	(313,013.00)