

COMPANY REGISTRATION NUMBER: 02906544  
CHARITY REGISTRATION NUMBER: 1039998

**Luton Law Centre**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2023**

# Luton Law Centre

Company Limited by Guarantee

## Financial Statements

Year ended 31 March 2023

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# Luton Law Centre

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### Chair's report

The Board of Trustees, who are also the Directors for the purpose of company law and trustees for the purpose of charity law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023, which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Memorandum and Articles of Association, and the 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) (effective 1 January 2015).

#### Reference and administrative details

**Registered charity name** Luton Law Centre

**Charity registration number** 1039998

**Company registration number** 02906544

#### Principal Office and registered Office

15 New Bedford Road  
Luton  
LU1 1SA  
England

#### The trustees

Ms. F Carfrae  
Ms. C Abu  
Mr J Lam  
Mr Laurence Lane (appointed 8 June 2022)  
Councillor S Saleem  
Mrs N A Shah

**Company secretary** Pauline Anne Gilson

**Independent examiner** Mr Mohammed Afzaal Bhatti FCCA  
64 Alma Street  
Luton  
England  
LU1 2PL

# Luton Law Centre

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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#### Structure, governance and management

##### Governing Document

Luton Law Centre is a charitable company limited by guarantee, incorporated on 9 March 1994 and registered as a charity on 5 August 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

##### Membership

Trustees must be members, and membership is only open to Trustees. Membership is terminated if the Member concerned ceases to be a Trustee and Membership is not transferable.

##### Recruitment and Appointment to the Board of Trustees

The full complement of the Trustees is 12 and there must be at least 5 Trustees. The subscribers to the Memorandum (being the first Members) are also the first Trustees. Subsequent Trustees are elected by the Membership or co-opted by the Trustees. The chair and other officers are elected at the board meeting after the AGM.

##### Trustee induction and training

Each new member is given a Board of Trustees information pack and provided with governance training. Each member is encouraged to access the Charity Commission's Guidance for Charity Trustees and required to sign the Trustee declaration.

##### Organisational Structure

The Board of Trustees is responsible for overall strategic decisions and policy. Decisions concerning the management of the Law Centre and the delivery of services are delegated to the Centre Director, unless such decisions would involve a substantial change in service delivery or would have an effect on contracts and service level agreements with funders. In this case, the staff would prepare a report on the implications, with recommendations to the Board of Trustees who would make the final decision.

Rates of pay of key personnel are reviewed by Trustees on a regular basis. Comparators used are from voluntary sector agencies and, in the case of employed solicitors, with Private Practice.

# Luton Law Centre

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### Related Parties

Luton Law Centre is a member of the Law Centres Network and of Advice UK, to whom membership subscriptions are paid. These bodies provide support to Luton Law Centre, for example through the provision of low cost, or no cost information and training services. Through the Law Centres Network, we are linked to colleagues in other Law Centres throughout the UK, and we can access email discussion forums to support casework and development of policies and procedures. We are also able to feed in to the Law Centres Network our client's experiences of poverty into awareness-raising nationwide.

#### Objectives and activities

The company's Memorandum of Association states that the Law Centre is established to:

- \* relieve poor persons resident or working in a designated area by providing such persons with legal advice, assistance, representation and services which they could not otherwise obtain through lack of means;
- \* advance the education of qualifying persons in relation to the law and legal issues and to make the law known and accessible to them;
- \* and advance any charitable purposes beneficial to the community for qualifying persons.

The Law Centre also has a mission statement which says:

"Luton Law Centre will:

- \* provide high quality, free, confidential, independent legal services responsive to community needs
- \* reach people who are disadvantaged and give them access to their legal rights
- \* work with local organisations to develop quality advice services"

We strive for a just and equal society where everyone's rights are valued and protected. We do this by providing legal support, services, information and education to the diverse communities of Luton and its surrounding area. It is our purpose to alleviate poverty and to improve access to services.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)".

# Luton Law Centre

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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Our main objectives for 2022/23 were:

- \* To continue to work with the Luton Access Information, Advice and Guidance programme.
- \* To increase our community engagement and to make contact with organisations supporting some of the more marginalised communities in our catchment area
- \* To manage performance against existing contracts and service level agreements
- \* To continue with the implementation of our strategic and operational plans
- \* To bid for additional grant funding, where possible and maximise income from legal aid contracts

Strategies for achieving these objectives and significant activities that contributed to the achievement of the objectives are:

- \* Co-location with Citizens Advice Luton and services of Luton Rights. We continue to work to integrate appropriate elements of our service with the aim of achieving a seamless journey for clients and achieve efficiencies.
- \* We achieved a successful AMV1 (Annual Maintenance Visit) from Lexcel which maintains our accreditation.
- \* We retained qualified and experienced staff in our specialist areas of law.
- \* We have provided a Training Contract funded by a grant from The Legal Education Foundation to enable an aspiring social welfare lawyer to achieve qualification as a solicitor.
- \* We employed a Crisis Navigator to provide clients with a holistic triage service and to make other local community organisations aware of our service.
- \* Sustaining and improving existing services.
- \* Developing and improving methods of delivery to meet the changing needs of our clients
- \* We continue to review our services, undertake development work and progress with implementing our Strategic and Operational plans.

#### **Volunteers**

The move towards hybrid working following the Covid 19 pandemic and because of our limited office space has continued to impact on our volunteer programme meaning that the number of volunteers we were able to benefit from was much reduced from previously.

# Luton Law Centre

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### Achievements and performance

##### Review of Charitable Activity

We operate a hybrid work model which has reduced the challenges posed by our limited office space and enabled staff to see clients and colleagues face-to-face whilst also being able to take advantage of the benefits of working from home.

Luton Law Centre has continued to provide the following services to the public:

- o Telephone advice on dedicated helplines, which for housing and community care advice were open for four days per week as opposed to the pre-pandemic set times; with the immigration advice line being open for 2 weekly two-hour sessions.
- o Specialist advice and full legal casework services, including representation at court and tribunal within our specialist areas of law.
- o Second tier advice to other local organisations.
- o Training to University of Bedfordshire law clinic students and Luton Roma Trust staff.

We collect, collate and report statistical information about the numbers of people we assist, together with client profile information about ethnicity, gender, etc. This is used to check that our services are being accessed by all sections of the community.

We have a good reputation in the communities of Luton and client feedback shows that our clients are very happy with the services they receive. This is largely due to the fact that the Law Centre has a highly competent team of very committed and conscientious workers.

#### Financial review

##### Principal Funding Sources

Our principal funders for 2022/23:

- Bedfordshire and Luton Community Foundation (BLCF) who administer the Community Investment Fund on behalf of Luton Rising (London Luton Airport Ltd. The grant was awarded to the Luton Access Information, Advice and Guidance collaboration of which we are a partner organisation with Citizens Advice Luton, Luton Irish Forum, and Luton Rights. We received a total of £161,710, a reduction on the prior year represented the continued pressure for BLCF due to reduced income from Luton Rising due to the pandemic and the increased demand from competing charities for a slice of that available grant. The grant allows us to deliver advice services to the citizens of Luton working with our partners to provide clients with a seamless advice journey.
- The Legal Education Foundation grant funding to enable us to provide a training contract to enable an aspiring social welfare lawyer to qualify as a solicitor.
- Home Office EU Settlement Scheme grant funding to deliver practical support to vulnerable EU, EEA and Swiss citizens to assist with their EU Settlement Scheme application. This fund was delivered in partnership with Citizens Advice Luton.
- Access to Justice Foundation (Community Justice Fund). This funding was provided to support specialist advice agencies to meet the increased demand for services resulting from the cost of living crisis.
- Wixamtree Trust funding to enable the advice and assistance to families at risk of homelessness.

## Reserves Policy

It is the policy of the charity that unrestricted funds reserves are maintained at a level equivalent to six month's running costs (approximately £180,000). This policy is reviewed annually when the Board of Trustees sets the budget for the following financial year.

As at 31 March 2023 total reserves were £238,932 of which £219,505 represented unrestricted funds (2022 total reserves £204,964). Free reserves as at 31 March 2023 were £157,477.

## Plans for future periods

- We will continue to apply for alternative and additional sources of funding, to enhance and develop the service delivery and diversify our funding mix including developing new services and methods of delivery.
- We will seek to maximise income generated from contracted work while not compromising our ethics and ethos.
- We will seek to further our engagement with the more marginalised communities in our catchment area.
- We will develop new services and methods of delivery to meet the changing needs of our clients.
- We will continue to work with our partners in Luton Access, to make the best possible use of existing resources and maximise their impact, and towards a more integrated model for advice services in Luton.

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on .....6/12..... 2023 and signed on behalf of the board of trustees by:



Ms F Carfrae

Trustee

# **Luton Law Centre**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Luton Law Centre**

**Year ended 31 March 2023**

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I report to the trustees on my examination of the financial statements of Luton Law Centre ('the charity') for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

# Luton Law Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Luton Law Centre *(continued)*

Year ended 31 March 2023

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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.



Mr Mohammed Afzaal Bhatti FCCA  
Independent Examiner

64 Alma Street  
Luton  
England  
LU1 2PL

11/12/23

# Luton Law Centre

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and Grants	5	554	249,868	250,422	300,970
Charitable activities	6	82,120	–	82,120	52,053
Other trading activities	7	(647)	–	(647)	301
Other income	8	–	–	–	(546)
<b>Total income</b>		<u>82,027</u>	<u>249,868</u>	<u>331,895</u>	<u>352,778</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	9	522	–	522	1,259
Expenditure on charitable activities	10,11	21,106	276,298	297,403	298,439
<b>Total expenditure</b>		<u>21,628</u>	<u>276,298</u>	<u>297,925</u>	<u>299,698</u>
<b>Net income and net movement in funds</b>		<u>60,399</u>	<u>(26,430)</u>	<u>33,970</u>	<u>53,080</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		159,106	45,857	204,963	151,883
<b>Total funds carried forward</b>		<u>219,505</u>	<u>19,427</u>	<u>238,932</u>	<u>204,964</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 25 form part of these financial statements.

# Luton Law Centre

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	16	2,619	3,327
<b>Current assets</b>			
Work in progress	17	43,851	22,815
Debtors	18	16,112	13,692
Cash at bank and in hand		193,016	188,055
		<u>252,979</u>	<u>224,562</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>16,666</u>	<u>22,926</u>
<b>Net current assets</b>		<u>236,313</u>	<u>201,636</u>
<b>Total assets less current liabilities</b>		<u>238,932</u>	<u>204,963</u>
<b>Net assets</b>		<u>238,932</u>	<u>204,963</u>
<b>Funds of the charity</b>			
Restricted funds		19,427	45,858
Unrestricted funds		<u>219,505</u>	<u>159,106</u>
<b>Total charity funds</b>	23	<u>238,932</u>	<u>204,964</u>

For the 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.

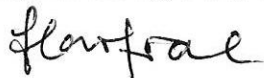
Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 6 December 2023, and are signed on behalf of the board by:

Ms F Carfrae  
Trustee



The notes on pages 14 to 25 form part of these financial statements.

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 15 New Bedford Road, Luton, LU1 1SA, England.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	10% reducing balance
Equipment	-	25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Work in progress

Work in progress is valued at the amount of work done in the year, including estimates of amounts not invoiced.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Government grants *(continued)*

attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Luton Law Centre is a company limited by guarantee incorporated in England and Wales. It 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. The Registered Office and principal place of business is 15 New Bedford Road, Luton, Bedfordshire LU1 1SA.

#### 5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	554	–	554
<b>Grants</b>			
Help Through Crisis	–	–	–
EU Settled Status Project	–	26,317	26,317
Partnership Work - Restricted Funds	–	1,250	1,250
The Access To Justice Foundation	–	14,672	14,672
BLCF - LLA Community Investment Fund	–	161,710	161,710
Wixamtree Trust - Housing	–	8,200	8,200
Other Grants	–	500	500
TLEF - The Legal Education Fund	–	37,219	37,219
Government grant income	–	–	–
	<u>554</u>	<u>249,868</u>	<u>250,422</u>

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 5. Donations and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	2,499	–	2,499
<b>Grants</b>			
Help Through Crisis	2,400	–	2,400
EU Settled Status Project	–	23,483	23,483
Partnership Work - Restricted Funds	–	–	–
The Access To Justice Foundation	–	60,000	60,000
BLCF - LLA Community Investment Fund	–	168,693	168,693
Wixamtree Trust - Housing	–	6,000	6,000
Other Grants	–	20,000	20,000
TLEF - The Legal Education Fund	–	15,698	15,698
Government grant income	2,197	–	2,197
	<u>7,096</u>	<u>293,874</u>	<u>300,970</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Legal Aid Agency Contract	64,620	–	64,620
Legal Awarded Costs	17,500	–	17,500
Cost Cover for Trainees	–	–	–
	<u>82,120</u>	<u>–</u>	<u>82,120</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Legal Aid Agency Contract	44,769	–	44,769
Legal Awarded Costs	4,659	–	4,659
Cost Cover for Trainees	–	2,625	2,625
	<u>49,428</u>	<u>2,625</u>	<u>52,053</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Immigration Advice	<u>(647)</u>	<u>(647)</u>	<u>301</u>	<u>301</u>

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 8. Other income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	—	—	(546)	(546)

#### 9. Costs of other trading activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Other activity 1	522	522	1,259	1,259

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>	Total Funds 2022 £
Activity type 1	18,959	273,318	292,277	290,677
Governance costs	2,147	2,980	5,127	7,762
	<u>21,106</u>	<u>276,298</u>	<u>297,403</u>	<u>298,439</u>

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>	Total Funds 2022 £
<b>Governance costs</b>				
Staff Cost	1,061	-	1,061	2,207
Accountancy Fee	857	2,980	3,837	4,977
Bank and Credit Card Charges	229	-	229	578
	<u>2,147</u>	<u>2,980</u>	<u>5,127</u>	<u>7,762</u>

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 10. Expenditure on charitable activities by fund type *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Activity Type 1	£	£	£	£
Work in progress	- 21,036	-	-21,036	9,364
Staff and Subcontractor Cost	27,999	215,624	243,623	209,559
Client disbursement and Costs	3,384	-	3,384	2,235
Rent and Rates	- 40	22,715	22,675	23,929
Light and heat	-	396	396	597
Repairs & maintenance	552	-	552	567
Insurance	285	1,903	2,188	2,121
Publications and subscriptions	616	4,649	5,265	7,873
Travelling and volunteer costs	124	-	124	121
Legal and professional fees	7,056	15,478	22,534	21,390
Telephone	51	2,756	2,807	2,367
Printing, postage and stationery	- 2,227	2,936	709	1,117
Photocopier costs	603	-	603	588
Depreciation and loss on disposal	708	-	708	923
IT Support	2,029	5,674	7,703	7,698
Sundry expenses	- 1,145	1,187	42	78
Advertising	-	-	-	150
	<u>18,959</u>	<u>273,318</u>	<u>292,277</u>	<u>290,677</u>

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total Funds 2023	Total Funds 2022
	£	£	£	£
Activity type 1	292,277	-	292,277	290,677
Governance costs	-	5,126	5,126	7,762
	<u>292,277</u>	<u>5,126</u>	<u>297,403</u>	<u>298,439</u>

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 12. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	708	924
Loss on disposal of tangible fixed assets	—	546
	<u>      </u>	<u>      </u>

#### 13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	500	500
	<u>      </u>	<u>      </u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	222,866	192,524
Social security costs	15,884	12,778
Employer contributions to pension plans	4,873	4,257
	<u>243,623</u>	<u>209,559</u>

The average head count of employees during the year was 10 (2022: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - Administrative	1	2
Number of staff - Management	1	1
Number of staff - Advice and Advocacy	8	8
	<u>      </u>	<u>      </u>
	10	11

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 15. Trustee remuneration and expenses

No members of the Board of Trustees received any remuneration or expenses during the year or the previous year.

No members or other person related to the charitable company had any interest in any contract or transaction entered into by the charity during the year.

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2022 and 31 March 2023	<u>761</u>	<u>6,126</u>	<u>6,887</u>
<b>Depreciation</b>			
At 1 April 2022	145	3,415	3,560
Charge for the year	61	647	708
<b>At 31 March 2023</b>	<u>206</u>	<u>4,062</u>	<u>4,268</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>555</u>	<u>2,064</u>	<u>2,619</u>
At 31 March 2022	<u>616</u>	<u>2,711</u>	<u>3,327</u>

#### 17. Stocks

	<b>2023</b> £	2022 £
Work in progress	<u>43,851</u>	<u>22,815</u>

#### 18. Debtors

	<b>2023</b> £	2022 £
Trade debtors	2,030	534
Prepayments and accrued income	4,645	4,666
Other debtors	9,437	8,492
	<u>16,112</u>	<u>13,692</u>

#### 19. Creditors: amounts falling due within one year

	<b>2023</b> £	2022 £
Trade creditors	1,551	1,831
Accruals and deferred income	2,900	7,831
Social security and other taxes	4,398	5,486
Other creditors	7,817	7,778
	<u>16,666</u>	<u>22,926</u>

#### 20. Deferred income

	<b>2023</b> £	2022 £
Amount deferred in year	<u>-</u>	<u>500</u>

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 21. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,873 (2022: £4,257).

#### 22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	—	<u>2,197</u>

#### 23. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>159,106</u>	<u>82,027</u>	<u>(21,628)</u>	<u>219,505</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>126,760</u>	<u>56,279</u>	<u>(23,933)</u>	<u>159,106</u>

##### Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund 1 - desc in a/cs	<u>45,857</u>	<u>249,368</u>	<u>(276,298)</u>	<u>18,927</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund 1 - desc in a/cs	<u>25,123</u>	<u>296,499</u>	<u>(275,764)</u>	<u>45,858</u>

# Luton Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 24. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,619	2,619
Current assets	252,979	252,979
Creditors less than 1 year	(16,665)	(16,665)
<b>Net assets</b>	<b>238,933</b>	<b>238,933</b>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,327	3,327
Current assets	224,562	224,562
Creditors less than 1 year	(62,426)	(62,426)
<b>Net assets</b>	<b>165,463</b>	<b>165,463</b>

#### 25. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2023 £	2022 £
<b>Financial assets measured at fair value through income and expenditure</b>		
Financial assets measured at fair value through income and expenditure	193,016	188,055
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Financial assets that are debt instruments measured at amortised cost	59,963	36,507
<b>Financial liabilities measured at amortised cost</b>		
Financial liabilities measured at amortised cost	16,665	22,926

#### 26. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	188,055	4,961	193,016

