

Company registration number: 01732131

Charity registration number: 515776

Nottingham Law Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Nottingham Law Centre Limited

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 to 23

Nottingham Law Centre Limited

Reference and Administrative Details

Trustees	Andrew Wesley, Chair Ben Talbot, Treasurer Maggie Grimshaw Simon Leach Sandra Pink Judy Tate Mark Keeley Callum Scott Dr Elizabeth Curran
Senior Management Team	S Denton, Senior Solicitor
Principal Office	119 Radford Road Hyson Green Nottingham NG7 5DU
Company Registration Number	01732131
Charity Registration Number	515776
Bankers	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Nottingham Law Centre Limited

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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Andrew Wesley, Chair
	Ben Talbot, Treasurer
	Maggie Grimshaw
	Simon Leach
	Sandra Pink
	Judy Tate
	Mark Keeley
	Callum Scott
	Dr Elizabeth Curran (appointed 21 November 2022)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 15th June 1983 and most recently amended 25th May 1995. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The Board of Trustees' members are recruited and appointed in order to link Nottingham Law Centre with the community and to bring additional expertise to the staff team. Vacancies are advertised through NCVS. The Board of Trustees is elected at the Annual General Meeting.

Induction and training of trustees

All new members receive an induction and any training deemed necessary.

Arrangements for setting key management personnel remuneration

The Board of Trustees determine the pay and remuneration of the charity's key management personnel.

Organisational structure

Ultimate responsibility for running the charity and decision making rests with the Board of Trustees, with day to day responsibility delegated to the Senior Solicitor.

Nottingham Law Centre Limited

Trustees' Report

Major risks and management of those risks

Main risks

As a charity Nottingham Law Centre is reliant on a number of funding streams. The principal risk is that Nottingham Law Centre will lose one of its funders. For this reason, the Board of Trustees work to identify other funding streams and to ensure that the charity maintains adequate reserves.

Objectives and activities

Objects and aims

To provide a free, accessible, accountable and effective specialist service in areas of law that have the greatest impact on disadvantaged sections of the community. Services are particularly targeted towards vulnerable sections of society whose access to legal advice is often limited or non-existent.

Objectives, strategies and activities

To provide legal services, advice and representation on housing, welfare benefits and debt and immigration for those living within Nottinghamshire;
To provide all in house legal services on the above at no cost to the client;
To encourage and empower users to become involved in the Law Centre's decision making processes;
To break down barriers to the legal system that have prevented many people from having access to the law;
To lobby, on behalf of users, on legislation or legislative changes which are unjust or will result in further hardship;
To work pro-actively to inform and educate people about their legal rights and responsibilities and any individual or collective action that they can take. This includes work with community, residents and tenants;
To attend local groups i.e. financial resilience. homeless stakeholders, new and emerging communities to better understand the wider context in which we deliver advice and also to influence on behalf of our clients.

Public benefit

Nottingham Law Centre Limited has ensured that the Charities Commission guidance on public benefit has been complied with by ensuring that its advice and representation services are accessible and available to the general public and that this service is offered free of charge.

The company's activities benefit the public in the following ways:
Through the provision of advice, casework and representation to clients;
Through social policy work that seeks to address the underlying causes of people's legal problems by responding to consultations, participating in reviews, publicising cases, raising issues with appropriate statutory bodies and by working to extend the availability of free legal services;
Through training opportunities, work experience placements and internships.

Nottingham Law Centre Limited closely monitors the number of cases opened, the outcomes achieved and any gains secured. The Law Centre seeks feedback from all clients at the conclusion of their case and reviews this feedback regularly. Feedback is also sought from referral agencies especially those who work with specific client groups to ensure that the Law Centre meets their needs and is accessible to them.

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.

Nottingham Law Centre Limited

Trustees' Report

Achievements and performance

The Law Centre has continued to deliver advice and representation in the areas of Housing, Immigration, Welfare Benefits and Debt.

The company has continued working with other advice providers as a member of the Advice Nottingham consortium. Advice Nottingham is taking a collaborative and co-ordinated approach to the delivery of advice across Nottingham. The consortium has continued to meet the requirements of the contract that has Nottingham and District Citizens Advice as the lead agency, with Nottingham Law Centre Limited and four other providers delivering under sub-contracts.

The company has a sub contract with Leicester Community Advice and Law Service to deliver debt advice. The current contract started in October 2014 and covers one adviser post.

The company has a contract with the British Gas Energy Trust to deliver fuel debt advice. The current contract started in April 2019 and covers one adviser post.

The company has had a grant agreement with the Home Office to provide advice and assistance under the UK Government's European Union Settled Status scheme. The agreement started in April 2019 but has now ended. Replacement immigration funding has been found to maintain 2 adviser posts and continue this valuable work.

Overall, the company has continued to consolidate and strengthen its position in the market. The company has retained the Lexcel Quality Mark following a further audit of procedures and casework. Lexcel accreditation is the Law Society's international practice management standard and is recognised internationally. Maintenance audits take place once a year to ensure that the Law Centre continues to meet the quality mark.

The company has a Business Continuity Plan (BCP) in place that addresses issues including loss of data, under-performance, and loss of key personnel. This will provide increased resilience and help mitigate the impact should business continuity issues occur. Nottingham Law Centre used the BCP throughout the COVID-19 pandemic.

In the last 12 months we have taken on over 2,000 cases, have managed debt of £1,113,937 and an additional £15,000 fuel debt and have helped clients secure additional benefit entitlement of £1,399,338. We have helped over 750 households avoid eviction.

We are aware of the impact of the current costs of living crisis on our clients and are working hard to secure funding to meet additional demand.

Financial review

The trustees are happy that we have generated a surplus again this year. This has enabled us to ensure an increased level of reserves. The board and senior management have been effective in securing funding to ensure all services continue. Whilst there are always potential risks associated with funding streams ending we have, to date, managed to secure funding so there has been no reduction in service delivery.

Nottingham Law Centre Limited

Trustees' Report

Policy on reserves

As part of the financial management of Nottingham Law Centre Limited, the Board of Trustees have set a long term target of working towards accumulating a reserve fund which represents a minimum of 25% of the company's annual running costs.

These reserves will enable the company to deal with the following contingencies:

Cash flow problems when waiting for contract income to be paid or funding cheques to arrive;

Staffing shortages due to sickness or maternity leave;

Cuts in funding;

In the event of closure, three months running costs to wind up the organisation and pay redundancies and leasehold liabilities.

This policy is reviewed annually when the Board of Trustees sets the budget for the following financial year.

Plans for future periods

Aims and key objectives for future periods

We will continue to provide free advice and representation in social welfare legal issues to the residents of Nottinghamshire. We are seeking an increase in demand on our services due to cost of living and contraction of statutory services. We will continue to triage enquiries and work with other organisations to ensure that our services reach the most vulnerable. We will continue to monitor advice needs and look to secure additional funding to meet that need. We will continue to lobby for legislative or systems change where these cause hardship. We will continue to evaluate our service and service delivery to ensure that this meets the need of our community.

Funds held as custodian trustee on behalf of others

Nottingham Law Centre Limited has a client account. This account is used to hold monies on behalf of clients.

Thank you

Nottingham Law centre would like to thank all of its funders, supporters, volunteers and staff.

Nottingham Law Centre Limited

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Nottingham Law Centre Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with 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". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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.

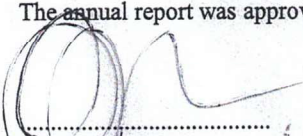
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 14/12/23 and signed on its behalf by:


.....
Andrew Wesley
Trustee

Nottingham Law Centre Limited

Independent Examiner's Report to the trustees of Nottingham Law Centre Limited (‘the Company’)

Independent examiner’s report to the trustees of Nottingham Law Centre Limited (‘the Company’)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity’s trustees of the Company (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 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 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.

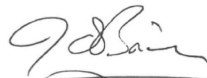
Independent examiner’s statement

Since the Company’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 and Fellow of the Association of Charity Independent Examiners, 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 that in any material respect:

1. accounting records were not kept in respect of the Company 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.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....15/12/2023

Nottingham Law Centre Limited

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 £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	239,507	-	239,507	132,092
Charitable activities	3	<u>406,064</u>	<u>266,775</u>	<u>672,839</u>	<u>730,570</u>
Total Income		<u>645,571</u>	<u>266,775</u>	<u>912,346</u>	<u>862,662</u>
Expenditure on:					
Charitable activities	5	<u>(613,649)</u>	<u>(208,658)</u>	<u>(822,307)</u>	<u>(843,488)</u>
Total Expenditure		<u>(613,649)</u>	<u>(208,658)</u>	<u>(822,307)</u>	<u>(843,488)</u>
Net income		31,922	58,117	90,039	19,174
Transfers between funds		<u>51,412</u>	<u>(51,412)</u>	-	-
Net movement in funds		83,334	6,705	90,039	19,174
Reconciliation of funds					
Total funds brought forward		<u>488,141</u>	<u>15,719</u>	<u>503,860</u>	<u>484,686</u>
Total funds carried forward	13	<u><u>571,475</u></u>	<u><u>22,424</u></u>	<u><u>593,899</u></u>	<u><u>503,860</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for the period is shown in note 13.

Nottingham Law Centre Limited

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

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	132,092	-	132,092
Charitable activities	3	391,323	339,247	730,570
Total income		<u>523,415</u>	<u>339,247</u>	<u>862,662</u>
Expenditure on:				
Charitable activities	5	<u>(490,030)</u>	<u>(353,458)</u>	<u>(843,488)</u>
Total expenditure		<u>(490,030)</u>	<u>(353,458)</u>	<u>(843,488)</u>
Net income/(expenditure)		<u>33,385</u>	<u>(14,211)</u>	<u>19,174</u>
Net movement in funds		33,385	(14,211)	19,174
Reconciliation of funds				
Total funds brought forward		<u>454,756</u>	<u>29,930</u>	<u>484,686</u>
Total funds carried forward	13	<u><u>488,141</u></u>	<u><u>15,719</u></u>	<u><u>503,860</u></u>

The notes on pages 12 to 23 form an integral part of these financial statements.

Nottingham Law Centre Limited

(Registration number: 01732131)
Balance Sheet as at 31 March 2023

	Note	2023 £	(restated) 2022 £
Fixed assets			
Tangible assets	12	3,117	3,218
Current assets			
Stocks	8	257,675	254,325
Debtors	9	117,952	161,223
Cash at bank and in hand	10	<u>311,357</u>	<u>214,510</u>
		686,984	630,058
Creditors: Amounts falling due within one year	11	<u>(96,202)</u>	<u>(129,416)</u>
Net current assets		<u>590,782</u>	<u>500,642</u>
Net assets		<u>593,899</u>	<u>503,860</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	22,424	15,719
Unrestricted income funds			
Unrestricted funds		<u>571,475</u>	<u>488,141</u>
Total funds	13	<u>593,899</u>	<u>503,860</u>


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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 23 were approved by the trustees, and authorised for issue on ~~14/17/23~~ and signed on their behalf by:


.....
Ben Talbot
Trustee

The notes on pages 12 to 23 form an integral part of these financial statements.

Nottingham Law Centre Limited

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		90,039	19,174
Adjustments to cash flows from non-cash items			
Depreciation		<u>777</u>	<u>2,533</u>
		90,816	21,707
Working capital adjustments			
(Increase)/decrease in stocks	8	(3,350)	12,864
Decrease/(increase) in debtors	9	43,271	(115,358)
(Decrease)/increase in creditors	11	(38,714)	21,856
Increase in deferred income	11	<u>5,500</u>	<u>16,500</u>
Net cash flows from operating activities		97,523	(42,431)
Cash flows from investing activities			
Purchase of tangible fixed assets	12	<u>(676)</u>	<u>(882)</u>
Net increase/(decrease) in cash and cash equivalents		96,847	(43,313)
Cash and cash equivalents at 1 April		<u>214,510</u>	<u>257,823</u>
Cash and cash equivalents at 31 March		<u><u>311,357</u></u>	<u><u>214,510</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash		96,847	(43,313)
Net funds at 1 April 2022		<u>214,510</u>	<u>257,823</u>
Net funds at 31 March 2023		<u><u>311,357</u></u>	<u><u>214,510</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 12 to 23 form an integral part of these financial statements.

Nottingham Law Centre Limited

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

1 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Nottingham Law Centre Limited 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

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

Nottingham Law Centre Limited

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

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.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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 £500.00 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:

Asset class	Depreciation method and rate
Leasehold land & buildings	20.0% straight line
Fixtures & fittings	15.0% reducing balance
IT equipment	33.3% straight line

Stock

Work in progress is calculated at a rate of 50% of the fixed fee receivable for all on-going cases. Legal Aid Certificate work is valued at 80% of chargeable costs.

Nottingham Law Centre Limited

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

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.

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.

Fund structure

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

Restricted income funds are those grants 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 company operates a defined contribution scheme for the benefit of its employees. The costs of contributions are written off against profits in the year they are payable.

Nottingham Law Centre Limited

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

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Grants, including capital grants;			
Government grants	45,000	45,000	53,962
Grants from other charities	190,913	190,913	77,854
Other income from donations and legacies	3,594	3,594	276
	<u>239,507</u>	<u>239,507</u>	<u>132,092</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Legal aid income	257,622	-	257,622	230,793
Grants & donations	-	266,775	266,775	339,247
Disbursements	31,389	-	31,389	17,411
CAB/NCC Contract	-	-	-	136,581
Other income	20	-	20	417
Costs awarded	81,215	-	81,215	6,121
Contracts	35,818	-	35,818	-
	<u>406,064</u>	<u>266,775</u>	<u>672,839</u>	<u>730,570</u>

Nottingham Law Centre Limited

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

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Home Office	-	134,918	134,918
Money Advice Centre	-	59,886	59,886
St Ann's Advice	-	22,904	22,904
The Tudor Trust	-	16,500	16,500
Community Advice & Law Service	-	15,059	15,059
Law Centres Federation	-	15,000	15,000
Institute of Money Advisors	3,220	2,508	5,728
Citizens Advice	142,157	-	142,157
Nottingham City Council	45,000	-	45,000
Access to Justice Foundation	16,001	-	16,001
Nottingham CVS	15,000	-	15,000
The Lady Hind Trust	5,000	-	5,000
Thomas Farr Charity	5,000	-	5,000
Nottingham Equal	3,535	-	3,535
Nadia Whittome	2,000	-	2,000
Smaller grants & donations	1,594	-	1,594
Groundwork UK	1,000	-	1,000
	<u>239,507</u>	<u>266,775</u>	<u>506,282</u>

Nottingham Law Centre Limited

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

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Wages, NI & pension	313,919	140,206	454,125	488,914
Depreciation	777	-	777	2,533
Disbursements	130,300	540	130,840	57,353
Telephone, broadband & postage	20,587	912	21,499	19,160
Insurance	3,473	-	3,473	3,436
Books & periodicals	363	-	363	369
Stationery & office supplies	8,427	-	8,427	8,022
Travel & subsistence	1,402	-	1,402	1,019
Training courses	2,077	-	2,077	1,793
Professional fees	8,926	1,376	10,302	17,333
Freelance workers	10,829	-	10,829	7,636
Subscriptions	13,141	264	13,405	12,893
Heating, lighting & water	13,145	-	13,145	7,155
Equipment & IT costs	9,973	268	10,241	4,209
Repairs, maintenance & cleaning	27,456	-	27,456	10,085
Rent & rates	23,551	4,500	28,051	26,493
Sundry expenses	812	-	812	493
Bank charges	536	-	536	587
Irrecoverable VAT	13,932	-	13,932	8,023
Bad debts & provision for bad debts	719	-	719	9,654
Recruitment	2,155	-	2,155	-
Accountancy, payroll & bookkeeping fees	3,371	-	3,371	4,043
Marketing & publicity	-	-	-	950
Internal overheads	(13,097)	13,097	-	-
Delivery partners	-	47,495	47,495	151,335
Grants paid	16,875	-	16,875	-
	<u>613,649</u>	<u>208,658</u>	<u>822,307</u>	<u>843,488</u>

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>777</u>	<u>2,533</u>

Nottingham Law Centre Limited

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

7 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	388,142	426,618
Social security costs	30,160	29,798
Pension costs	<u>35,823</u>	<u>32,498</u>
	<u><u>454,125</u></u>	<u><u>488,914</u></u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023	2022
	No	No
Average number of employees	<u>17</u>	<u>17</u>

15 (2022 - 17) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £35,823 (2022 - £32,498).

The number of employees whose emoluments fell within the following bands was:

	2023	2022
	No	No
£60,001 - £70,000	<u>1</u>	<u>-</u>

The total employee benefits of the key management personnel of the charity were £67,360 (2022 - £83,728).

8 Work in progress

	2023	2022
	£	£
Work in progress	<u>257,675</u>	<u>254,325</u>

9 Debtors

	2023	(restated) 2022
	£	£
Trade debtors	82,244	101,291
Prepayments	20,501	17,432
Accrued income	<u>15,207</u>	<u>42,500</u>
	<u><u>117,952</u></u>	<u><u>161,223</u></u>

Nottingham Law Centre Limited

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

10 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	<u>311,357</u>	<u>214,510</u>

11 Creditors: amounts falling due within one year

	2023	(restated) 2022
	£	£
Trade creditors	45,310	34,432
Other taxation and social security	21,478	33,384
Other creditors	3,509	1,400
Pension scheme creditor	-	4,759
Accruals	3,905	38,941
Deferred income	<u>22,000</u>	<u>16,500</u>
	<u>96,202</u>	<u>129,416</u>

12 Tangible fixed assets

	Leasehold Land and buildings £	Fixtures & fittings £	IT equipment £	Total £
Cost				
At 1 April 2022	5,000	13,437	27,120	45,557
Additions	<u>-</u>	<u>-</u>	<u>676</u>	<u>676</u>
At 31 March 2023	<u>5,000</u>	<u>13,437</u>	<u>27,796</u>	<u>46,233</u>
Depreciation				
At 1 April 2022	5,000	10,513	26,826	42,339
Charge for the year	<u>-</u>	<u>439</u>	<u>338</u>	<u>777</u>
At 31 March 2023	<u>5,000</u>	<u>10,952</u>	<u>27,164</u>	<u>43,116</u>
Net book value				
At 31 March 2023	<u>-</u>	<u>2,485</u>	<u>632</u>	<u>3,117</u>
At 31 March 2022	<u>-</u>	<u>2,924</u>	<u>294</u>	<u>3,218</u>

Nottingham Law Centre Limited

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

13 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General fund	488,141	645,571	(613,649)	51,412	571,475
Restricted funds					
EU Settlement Scheme	-	134,918	(102,484)	(32,434)	-
East Midlands Money Advice Project	-	77,453	(58,475)	(18,978)	-
Fuel Poverty Project	-	22,904	(22,904)	-	-
Tudor Trust Immigration Project	869	16,500	(17,369)	-	-
Immigration	-	15,000	(7,426)	-	7,574
IT Upgrade	14,850	-	-	-	14,850
Total restricted funds	<u>15,719</u>	<u>266,775</u>	<u>(208,658)</u>	<u>(51,412)</u>	<u>22,424</u>
Total funds	<u>503,860</u>	<u>912,346</u>	<u>(822,307)</u>	<u>-</u>	<u>593,899</u>

The transfer from the East Midlands Money Advice Project and the EU Settlement Scheme funds to the General fund reflects the release of any restrictions on the use of these funds.

The specific purposes for which the funds are to be applied are as follows:

The European Union Settlement Scheme is to fund the provision of advice and assistance under the Home Office's Settled Status scheme.

The East Midlands Money Advice project is to fund the provision of debt advice.

The Fuel Poverty Project is funded by the British Gas Energy Trust for the provision of fuel debt advice.

The IT Upgrade is funded by the Law Centres Federation to improve the IT systems.

The Tudor Trust Immigration Project is funded by the Tudor Trust to support immigrants.

The Immigration fund is funded by the Law Centres Federation to support the salaries and on-costs relating to a staff member of the Immigration team/function.

Nottingham Law Centre Limited

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General fund	454,756	523,415	(490,030)	488,141
Restricted				
EU Settlement Scheme	-	251,143	(251,143)	-
East Midlands Money Advice Project	-	49,787	(49,787)	-
Fuel Poverty Project	-	21,817	(21,817)	-
Tudor Trust Immigration Project	15,080	16,500	(30,711)	869
IT Upgrade	14,850	-	-	14,850
Total restricted funds	<u>29,930</u>	<u>339,247</u>	<u>(353,458)</u>	<u>15,719</u>
Total funds	<u>484,686</u>	<u>862,662</u>	<u>(843,488)</u>	<u>503,860</u>

14 Analysis of net assets between funds

	Unrestricted		2023
	General £	Restricted £	Total funds £
Tangible fixed assets	3,117	-	3,117
Current assets	662,560	24,424	686,984
Current liabilities	(94,202)	(2,000)	(96,202)
Total net assets	<u>571,475</u>	<u>22,424</u>	<u>593,899</u>
	Unrestricted		2022
	General £	(restated) Restricted £	Total funds £
Tangible fixed assets	3,218	-	3,218
Current assets	597,839	32,219	630,058
Current liabilities	(112,916)	(16,500)	(129,416)
Total net assets	<u>488,141</u>	<u>15,719</u>	<u>503,860</u>

Nottingham Law Centre Limited

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

15 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	(restated) 2022 £
Land and buildings		
Within one year	17,500	17,500
Between one and five years	70,000	70,000
After five years	<u>28,623</u>	<u>46,123</u>
	<u>116,123</u>	<u>133,623</u>
Other		
Within one year	3,732	3,732
Between one and five years	<u>1,090</u>	<u>4,822</u>
	<u>4,822</u>	<u>8,554</u>

Other lease commitments are for a Franking Machine and a Photocopier. The Franking Machine lease is for 6 years from September 2018 and the Photocopier is for 5 years from July 2019.

16 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner are analysed as follows:

	2023 £	2022 £
Independent examination	1,460	1,390
Other financial services	<u>2,189</u>	<u>2,375</u>
	<u>3,649</u>	<u>3,765</u>

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

18 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Nottingham Law Centre Limited

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

19 Taxation

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

20 Related party transactions

There were no related party transactions in the year.