

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 2022

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

# **Nottingham Law Centre Limited**

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## **Nottingham Law Centre Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	Andrew Wesley, Chair
	Ben Talbot, Treasurer
	Maggie Grimshaw
	Simon Leach
	Sandra Pink
	Judy Tate
	Mark Keeley
	Callum Scott
<b>Senior Management Team</b>	S Denton, Senior Solicitor
<b>Principal Office</b>	119 Radford Road Hyson Green Nottingham NG7 5DU
<b>Company Registration Number</b>	01732131
<b>Charity Registration Number</b>	515776
<b>Bankers</b>	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
<b>Independent Examiner</b>	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 2022.

### **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

### **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 senior staff team. The Board of Trustees is elected at the Annual General Meeting.

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

#### ***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 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.

##### ***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.

Nottingham Law Centre Limited closely monitors the number of cases opened, the outcomes achieved and any gains secured.

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**

Nottingham Law Centre has continued to attempt to maximise income from Legal Aid certificated work and identify additional funding streams.

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 a grant agreement with the Home Office to provide advice and assistance under the UK Government's European Union Settled Status scheme. The current agreement started in April 2019 and covers two adviser posts and one project coordinator post.

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 recognized 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 in place that addresses issues including loss of data, under performance, pandemics and loss of key personnel. This will provide increased resilience and help mitigate the impact should business continuity issues occur.

Nottingham Law Centre closely monitors the number of cases opened, the outcomes achieved and any gains secured. We also invite feedback from all clients at the end of their cases.

In the last 12 months the 2 solicitors and 9 advisers have taken on 2141 cases, have managed debt of £1,188,229.00 (plus an additional £40,000.00 fuel debt) and have helped clients to secure additional benefit entitlement of £2,556,456.29. We have successfully represented over 750 households facing eviction.

We have been very aware of the ongoing impact of covid and the current cost of living crisis on demand for our service and we are working hard to secure extra funding to meet increased demand.

#### **Financial review**

As a not for profit organisation, Nottingham Law Centre aims to break even. The trustees are pleased with the surplus, especially given the challenges and demands on the service.

## **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***

Nottingham Law Centre will continue to provide free advice and representation on social welfare legal issues to the residents of Nottinghamshire. The Law Centre predicts that there will continue to be an increase in demand for its services. The Law Centre will continue to lobby, on behalf of users, on legislation or legislative changes which are unjust or will result in further hardship. Nottingham Law Centre will continue to attempt to identify additional sources of funding.

Nottingham Law Centre, with the support of the Law Centres Network, responded quickly to the threat posed to the organisation by the COVID-19 pandemic. We are rooted in the community and understand the needs of the community - we constantly evaluate our service to ensure that it meets these needs applying for extra funding so that we can deliver additional projects where required.

#### **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 Trustees' 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 the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. 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 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:

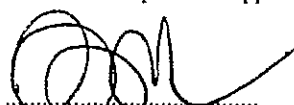
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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.

#### 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 19 December 2022 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

#### 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 2022.

#### 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.

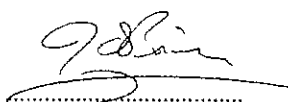
#### Independent examiner's statement

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, 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

20 December 2022

# Nottingham Law Centre Limited

## Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	132,092	-	132,092	204,072
Charitable activities	3	<u>391,323</u>	<u>339,247</u>	<u>730,570</u>	<u>630,392</u>
Total Income		<u>523,415</u>	<u>339,247</u>	<u>862,662</u>	<u>834,464</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(490,030)</u>	<u>(353,458)</u>	<u>(843,488)</u>	<u>(705,889)</u>
Total Expenditure		<u>(490,030)</u>	<u>(353,458)</u>	<u>(843,488)</u>	<u>(705,889)</u>
Net income/(expenditure)		<u>33,385</u>	<u>(14,211)</u>	<u>19,174</u>	<u>128,575</u>
Net movement in funds		33,385	(14,211)	19,174	128,575
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>454,756</u>	<u>29,930</u>	<u>484,686</u>	<u>356,111</u>
Total funds carried forward	18	<u>488,141</u>	<u>15,719</u>	<u>503,860</u>	<u>484,686</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 18.

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

# Nottingham Law Centre Limited

## Statement of Financial Activities for the Year Ended 31 March 2022 (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 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	204,072	-	204,072
Charitable activities	3	342,249	288,143	630,392
Total income		546,321	288,143	834,464
<b>Expenditure on:</b>				
Charitable activities	5	(439,193)	(266,696)	(705,889)
Total expenditure		(439,193)	(266,696)	(705,889)
Net income		107,128	21,447	128,575
Transfers between funds		(8,483)	8,483	-
Net movement in funds		98,645	29,930	128,575
<b>Reconciliation of funds</b>				
Total funds brought forward		356,111	-	356,111
Total funds carried forward	18	454,756	29,930	484,686

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 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	3,218	4,869
<b>Current assets</b>			
Stocks	12	254,325	267,189
Debtors	13	144,723	45,865
Cash at bank and in hand	14	254,589	257,823
		653,637	570,877
<b>Creditors: Amounts falling due within one year</b>	15	(152,995)	(91,060)
<b>Net current assets</b>		500,642	479,817
<b>Net assets</b>		503,860	484,686
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	18	15,719	29,930
<b>Unrestricted income funds</b>			
Unrestricted funds		488,141	454,756
<b>Total funds</b>	18	503,860	484,686

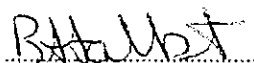
For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**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 19 December 2022 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 2022**

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net cash income		19,174	128,575
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		2,533	2,315
		21,707	130,890
<b>Working capital adjustments</b>			
Decrease in stocks	12	12,864	16,016
(Increase)/decrease in debtors	13	(98,858)	31,559
Increase in creditors	15	61,935	52,007
Net cash flows from operating activities		(2,352)	230,472
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	11	(882)	-
Net (decrease)/increase in cash and cash equivalents		(3,234)	230,472
Cash and cash equivalents at 1 April		257,823	27,351
Cash and cash equivalents at 31 March		254,589	257,823
<b>Reconciliation of net cash flow to movement in net funds</b>			
(Decrease)/increase in cash		(3,234)	230,472
Net funds at 1 April 2021		257,823	27,351
Net funds at 31 March 2022		254,589	257,823

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 2022

#### 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.

##### **Gift aid**

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

##### **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 2022**

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 2022**

#### **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 2022**

### **2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Grants, including capital grants;			
Government grants	53,962	53,962	52,737
Grants from other charities	77,854	77,854	151,135
Other income from donations and legacies	276	276	200
	<u>132,092</u>	<u>132,092</u>	<u>204,072</u>

### **3 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Legal aid income	230,793	-	230,793	167,087
Grants & donations	-	339,247	339,247	288,143
Disbursements	17,411	-	17,411	23,518
CAB/NCC Contract	136,581	-	136,581	136,581
Other income	417	-	417	831
Costs awarded	6,121	-	6,121	14,232
	<u>391,323</u>	<u>339,247</u>	<u>730,570</u>	<u>630,392</u>

## Nottingham Law Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Law Centres Federation	15,000	-	15,000
HMRC (JRS)	19,144	1,767	20,911
Money Advice Service	-	49,787	49,787
Nottingham Equal	3,500	-	3,500
Access to Justice Foundation	50,904	-	50,904
Sundry donations	209	-	209
Asda Foundation	200	-	200
Citizen Advice	34,818	-	34,818
Institute of Money Advisors	5,250	-	5,250
JN Derbyshire Trust	3,000	-	3,000
Amazon Smile	52	-	52
Everyclick	15	-	15
Home Office	-	251,143	251,143
St Anns Advice Centre	-	20,050	20,050
Tudor Trust	-	16,500	16,500
	<u>132,092</u>	<u>339,247</u>	<u>471,339</u>

## Nottingham Law Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 5 Expenditure on charitable activities

	Unrestricted funds General	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Wages, NI & pension	315,436	173,478	488,914	453,960
Depreciation	2,533	-	2,533	2,315
Disbursements	57,353	-	57,353	39,796
Telephone, broadband & postage	18,399	760	19,159	13,569
Insurance	3,436	-	3,436	4,441
Books & periodicals	369	-	369	-
Stationery & office supplies	8,022	-	8,022	6,769
Travel & subsistence	1,003	16	1,019	511
Training courses	1,793	-	1,793	3,459
Professional fees	3,868	13,465	17,333	6,332
Freelance workers	7,521	115	7,636	3,720
Subscriptions	12,533	360	12,893	14,131
Heating, lighting & water	7,155	-	7,155	892
Equipment & IT costs	4,209	-	4,209	45,344
Repairs, maintenance & cleaning	10,085	-	10,085	10,768
Rent & rates	21,993	4,500	26,493	25,846
Sundry expenses	493	-	493	582
Bank charges	587	-	587	797
Irrecoverable VAT	8,023	-	8,023	5,897
Bad debts & provision for bad debts	9,654	-	9,654	-
Accountancy, payroll & bookkeeping fees	4,043	-	4,043	3,632
Marketing & publicity	950	-	950	-
Internal overheads	(9,429)	9,429	-	-
Delivery partners	-	151,335	151,335	63,128
	<u>490,029</u>	<u>353,458</u>	<u>843,487</u>	<u>705,889</u>

# Nottingham Law Centre Limited

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>2,533</u>	<u>2,315</u>

### 7 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.

### 8 Fees payable to independent examiner

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

	2022 £	2021 £
Independent examination	1,390	1,350
Other financial services	2,375	2,232
	<u>3,765</u>	<u>3,582</u>

### 9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	426,618	377,374
Social security costs	29,798	32,189
Pension costs	<u>32,498</u>	<u>44,397</u>
	<u>488,914</u>	<u>453,960</u>

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

	2022 No	2021 No
Average number of employees	<u>17</u>	<u>18</u>

## Nottingham Law Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

17 (2021 - 16) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £32,498 (2021 - £44,397).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £83,728 (2021 - £99,325).

#### 10 Taxation

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

#### 11 Tangible fixed assets

	Leasehold Land and buildings £	Fixtures & fittings £	IT equipment £	Total £
<b>Cost</b>				
At 1 April 2021	5,000	13,437	26,238	44,675
Additions	<u>-</u>	<u>-</u>	<u>882</u>	<u>882</u>
At 31 March 2022	<u>5,000</u>	<u>13,437</u>	<u>27,120</u>	<u>45,557</u>
<b>Depreciation</b>				
At 1 April 2021	4,278	9,997	25,531	39,806
Charge for the year	<u>722</u>	<u>516</u>	<u>1,295</u>	<u>2,533</u>
At 31 March 2022	<u>5,000</u>	<u>10,513</u>	<u>26,826</u>	<u>42,339</u>
<b>Net book value</b>				
At 31 March 2022	<u>-</u>	<u>2,924</u>	<u>294</u>	<u>3,218</u>
At 31 March 2021	<u>722</u>	<u>3,440</u>	<u>707</u>	<u>4,869</u>

#### 12 Work in progress

	2022 £	2021 £
Work in progress	<u>254,325</u>	<u>267,189</u>

## Nottingham Law Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 13 Debtors

	2022 £	2021 £
Trade debtors	101,291	26,446
Prepayments	17,432	14,611
Accrued income	26,000	-
Other debtors	-	4,808
	<u>144,723</u>	<u>45,865</u>

#### 14 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	-	155
Cash at bank	254,589	257,668
	<u>254,589</u>	<u>257,823</u>

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

	2022 £	2021 £
Trade creditors	34,432	41,963
Other taxation and social security	33,384	28,685
Other creditors	1,400	1,195
Pension scheme creditor	4,759	2,325
Accruals	79,020	16,892
	<u>152,995</u>	<u>91,060</u>

#### 16 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 2022

### 17 Obligations under leases and hire purchase contracts

#### Operating lease commitments

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

	2022 £	2021 £
<b>Land and buildings</b>		
Within one year	17,500	17,500
Between one and five years	63,623	63,623
	<u>81,123</u>	<u>81,123</u>
<b>Other</b>		
Within one year	3,732	3,732
Between one and five years	8,554	8,554
	<u>12,286</u>	<u>12,286</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.

### 18 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General fund	454,756	523,415	(490,030)	488,141
<b>Restricted funds</b>				
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
<b>Total restricted funds</b>	<u>29,930</u>	<u>339,247</u>	<u>(353,458)</u>	<u>15,719</u>
<b>Total funds</b>	<u>484,686</u>	<u>862,662</u>	<u>(843,488)</u>	<u>503,860</u>

## Nottingham Law Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General fund	356,111	546,321	(439,193)	(8,483)	454,756
<b>Restricted</b>					
EU Settlement Scheme	-	132,751	(132,751)	-	-
East Midlands Money Advice Project	-	49,224	(56,135)	6,911	-
Fuel Poverty Project	-	18,168	(19,740)	1,572	-
Tudor Trust Immigration Project	-	33,000	(17,920)	-	15,080
Covid Response (HLF)	-	15,000	(15,000)	-	-
IT Upgrade	-	40,000	(25,150)	-	14,850
<b>Total restricted funds</b>	-	288,143	(266,696)	8,483	29,930
<b>Total funds</b>	<u>356,111</u>	<u>834,464</u>	<u>(705,889)</u>	<u>-</u>	<u>484,686</u>

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

The Covid Response fund, funded by the Heritage Lottery Fund, was for salary costs to manage the impact of the pandemic.

#### 19 Related party transactions

There were no related party transactions in the year.



# **Nottingham Law Centre Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

### **20 Analysis of net assets between funds**

	<b>Unrestricted</b>		<b>2022</b>
	<b>General</b>	<b>Restricted</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	3,218	-	3,218
Current assets	637,918	15,719	653,637
Current liabilities	(152,995)	-	(152,995)
<b>Total net assets</b>	<b>488,141</b>	<b>15,719</b>	<b>503,860</b>
	<b>Unrestricted</b>		<b>2021</b>
	<b>General</b>	<b>Restricted</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	4,869	-	4,869
Current assets	540,947	29,930	570,877
Current liabilities	(91,060)	-	(91,060)
<b>Total net assets</b>	<b>454,756</b>	<b>29,930</b>	<b>484,686</b>

