

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 2019

Community Accounting Plus  
7 Mansfield Road  
Nottingham  
NG1 3FB

# **Nottingham Law Centre Limited**

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# **Nottingham Law Centre Limited**

## **Reference and Administrative Details**

<b>Trustees</b>	Andrew Wesley
	Mark Kelley
	Judy Tate
	Sandra Pink
	Mark Keeley
	Simon Leach
	Maggie Grimshaw
	Daniela Scotece
	Ben Talbot
<b>Senior Management Team</b>	S Denton
<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 7 Mansfield Road Nottingham NG1 3FB

# **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 2019.

### **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 it serves, and seeks to reflect the diverse nature of the various communities within Nottingham and adjoining boroughs. The Board of Trustees is elected at the Annual General Meeting.

#### ***Induction and training of trustees***

All new Board of Trustees' 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.

#### ***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.

# **Nottingham Law Centre Limited**

## **Trustees' Report**

### ***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.

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 to work 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 & District Citizens Advice as the lead agency, with Nottingham Law Centre Ltd 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.

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 in place that addresses issues including loss of data, underperformance, 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.

During this accounting period Nottingham Law Centre has advised and represented the following numbers of people;

Housing 1,682  
Welfare Benefits 732  
Debt 467  
Employment 39

During this accounting period Nottingham Law Centre has secured the following gains;

Non-priority debt managed £1,259,747  
Priority debt managed £512,242  
Debt written off £551,018  
Welfare benefits annualised £1,996,885  
Welfare benefits lump sum £392,381

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

### **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 fact that the charity has been subject to further funding cuts during this period.

# **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.

### **Funds held as custodian trustee on behalf of others**

Nottingham Law Centre has a Client bank account. These funds are held on behalf of 4 clients, the balance at 31/3/19 was £6,024.23. These funds are excluded from the accounts.

### **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.

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.

# **Nottingham Law Centre Limited**

## **Trustees' Report**

### **Statement of Trustees' Responsibilities**

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 ..... 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 2019.

#### **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

7 Mansfield Road  
Nottingham  
NG1 3FB

Date:.....

# Nottingham Law Centre Limited

## Statement of Financial Activities for the Year Ended 31 March 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	5,915	-	5,915	5,125
Charitable activities	3	<u>502,506</u>	<u>78,349</u>	<u>580,855</u>	<u>523,693</u>
Total Income		<u>508,421</u>	<u>78,349</u>	<u>586,770</u>	<u>528,818</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(467,671)</u>	<u>(78,349)</u>	<u>(546,020)</u>	<u>(532,556)</u>
Total Expenditure		<u>(467,671)</u>	<u>(78,349)</u>	<u>(546,020)</u>	<u>(532,556)</u>
Net income/(expenditure)		<u>40,750</u>	<u>-</u>	<u>40,750</u>	<u>(3,738)</u>
Net movement in funds		40,750	-	40,750	(3,738)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>252,694</u>	<u>-</u>	<u>252,694</u>	<u>256,432</u>
Total funds carried forward	17	<u><u>293,444</u></u>	<u><u>-</u></u>	<u><u>293,444</u></u>	<u><u>252,694</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 17.

# Nottingham Law Centre Limited

## Statement of Financial Activities for the Year Ended 31 March 2019 (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 2018 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	5,125	-	5,125
Charitable activities	3	450,833	72,860	523,693
Total income		455,958	72,860	528,818
<b>Expenditure on:</b>				
Charitable activities	5	(454,306)	(78,250)	(532,556)
Total expenditure		(454,306)	(78,250)	(532,556)
Net income/(expenditure)		1,652	(5,390)	(3,738)
Transfers between funds		881	(881)	-
Net movement in funds		2,533	(6,271)	(3,738)
<b>Reconciliation of funds</b>				
Total funds brought forward		250,161	6,271	256,432
Total funds carried forward	17	252,694	-	252,694

# Nottingham Law Centre Limited

**(Registration number: 01732131)**  
**Balance Sheet as at 31 March 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	11	8,418	11,535
<b>Current assets</b>			
Stocks	12	224,899	169,014
Debtors	13	96,237	61,195
Cash at bank and in hand		2,046	38,419
		323,182	268,628
<b>Creditors: Amounts falling due within one year</b>	14	(38,156)	(27,469)
<b>Net current assets</b>		285,026	241,159
<b>Net assets</b>		293,444	252,694
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		293,444	252,694
<b>Total funds</b>	17	293,444	252,694

For the financial year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
 Ben Talbot  
 Trustee

# Nottingham Law Centre Limited

## Statement of Cash Flows for the Year Ended 31 March 2019

	Note	2019 £	2018 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		40,750	(3,738)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		3,117	3,871
		43,867	133
<b>Working capital adjustments</b>			
Increase in stocks	12	(55,885)	(2,314)
Increase in debtors	13	(35,042)	(20,947)
Increase in creditors	14	10,687	2,027
Decrease in deferred income	14	-	(108)
Net cash flows from operating activities		(36,373)	(21,209)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	11	-	(1,938)
Net decrease in cash and cash equivalents		(36,373)	(23,147)
Cash and cash equivalents at 1 April		38,419	61,566
Cash and cash equivalents at 31 March		2,046	38,419
<b>Reconciliation of net cash flow to movement in net funds</b>			
Decrease in cash		(36,373)	(23,147)
Net funds at 1 April 2018		38,419	61,566
Net funds at 31 March 2019		2,046	38,419

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

# **Nottingham Law Centre Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2019**

### **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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### **Basis of preparation**

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.

#### ***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.

#### **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.

## Nottingham Law Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 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.

#### 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.

## **Nottingham Law Centre Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **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.

#### **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 2019

### 2 Income from donations and legacies

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Other income from donations and legacies	5,915	5,915	5,125
	<u>5,915</u>	<u>5,915</u>	<u>5,125</u>

### 3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General £	£	£	£
Legal aid income	260,463	-	260,463	202,695
Grants & donations	130,998	78,349	209,347	240,646
Mortgage & rent possessions	51,659	-	51,659	54,020
Disbursements	20,835	-	20,835	24,950
NCC Contract	38,024	-	38,024	-
Other income	527	-	527	1,382
	<u>502,506</u>	<u>78,349</u>	<u>580,855</u>	<u>523,693</u>

### 4 Grants & donations

	Unrestricted funds	Restricted funds	Total
	£	£	£
Citizens Advice	118,498	-	118,498
Money Advice Service	-	50,349	50,349
Nottingham City Council	-	28,000	28,000
POW	7,500	-	7,500
Open Gate Trust	2,000	-	2,000
Winnifred Trust	2,000	-	2,000
C Littlewood Hill Trust	1,000	-	1,000
	<u>130,998</u>	<u>78,349</u>	<u>209,347</u>

# Nottingham Law Centre Limited

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 5 Expenditure on charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds £	2019 £	2018 £
Wages, NI & pension	338,743	60,254	398,997	375,222
Depreciation	3,117	-	3,117	3,871
Disbursements	34,441	-	34,441	36,710
Telephone & postage	12,893	-	12,893	12,654
Insurance	5,026	-	5,026	4,601
Books & periodicals	408	-	408	610
Printing & stationery	9,931	-	9,931	8,902
Travel & subsistence	3,016	106	3,122	4,480
Training courses	-	-	-	1,025
Professional fees	5,202	-	5,202	2,800
Practicing certificates	836	-	836	636
Subscriptions	5,250	-	5,250	5,072
Heating, lighting & water	6,092	-	6,092	7,686
Equipment & computer costs	14,990	-	14,990	15,331
Repairs, maintenance & cleaning	5,497	-	5,497	7,918
Rent & rates	25,453	-	25,453	24,226
Sundry expenses	120	-	120	596
Bank charges	661	-	661	783
Irrecoverable VAT	5,633	-	5,633	7,236
Bad debts & provision for bad debts	100	-	100	450
Recruitment	654	-	654	1,308
Audit & accountancy fees	3,477	-	3,477	7,722
Hospitality & refreshments	544	-	544	639
Staff training	3,576	-	3,576	2,078
Internal overheads	(17,989)	17,989	-	-
	<u>467,671</u>	<u>78,349</u>	<u>546,020</u>	<u>532,556</u>

# Nottingham Law Centre Limited

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2019 £	2018 £
Depreciation of fixed assets	<u>3,117</u>	<u>3,871</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:

	2019 £	2018 £
Independent examination	<u>1,300</u>	<u>1,300</u>
	<u>1,300</u>	<u>1,300</u>

### 9 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
<b>Staff costs during the year were:</b>		
Wages and salaries	346,234	329,108
Social security costs	26,137	25,582
Pension costs	<u>26,626</u>	<u>20,532</u>
	<u>398,997</u>	<u>375,222</u>

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

	2019 No	2018 No
Average number of employees	<u>17</u>	<u>16</u>

## Nottingham Law Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2019

14 (2018 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £26,626 (2018 - £20,532).

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 £48,568 (2018 - £50,246).

#### 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 2018	5,000	13,437	24,116	42,553
At 31 March 2019	5,000	13,437	24,116	42,553
<b>Depreciation</b>				
At 1 April 2018	1,278	7,836	21,904	31,018
Charge for the year	1,000	840	1,277	3,117
At 31 March 2019	2,278	8,676	23,181	34,135
<b>Net book value</b>				
At 31 March 2019	2,722	4,761	935	8,418
At 31 March 2018	3,722	5,601	2,212	11,535

#### 12 Stock

	2019 £	2018 £
Work in progress	224,899	169,014

#### 13 Debtors

	2019 £	2018 £
Trade debtors	81,148	46,155
Prepayments	15,089	15,040
	96,237	61,195

## Nottingham Law Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2019

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

	2019 £	2018 £
Trade creditors	7,533	181
Other taxation and social security	24,051	20,117
Other creditors	1,834	1,146
Pension scheme creditor	1,204	743
Accruals	3,534	5,282
	<u>38,156</u>	<u>27,469</u>

#### 15 Obligations under leases and hire purchase contracts

##### Operating lease commitments

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

	2019 £	2018 £
<b>Land and buildings</b>		
Within one year	17,500	16,600
Between one and five years	28,623	11,067
	<u>46,123</u>	<u>27,667</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 2019

#### 17 Funds

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>				
<i>General</i>				
General fund	252,694	508,421	(467,671)	293,444
<b>Restricted funds</b>				
East Midlands Money Advice Project	-	50,349	(50,349)	-
Rogue Landlords	-	28,000	(28,000)	-
<b>Total restricted funds</b>	-	78,349	(78,349)	-
<b>Total funds</b>	252,694	586,770	(546,020)	293,444

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

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

Rogue Landlords is funding from Nottingham City Council to provide housing advice and representation to those at risk of being exploited by rogue landlords.

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
<b>Unrestricted funds</b>					
<i>General</i>					
General fund	250,161	455,958	(454,306)	881	252,694
<b>Restricted funds</b>					
Awards For All	6,271	-	(6,271)	-	-
East Midlands Money Advice Project	-	46,210	(46,210)	-	-
IT Equipments (Freemasons)	-	1,400	(519)	(881)	-
Rogue Landlords	-	11,667	(11,667)	-	-
Nottingham Together	-	13,583	(13,583)	-	-
<b>Total restricted funds</b>	6,271	72,860	(78,250)	(881)	-
<b>Total funds</b>	256,432	528,818	(532,556)	-	252,694

# Nottingham Law Centre Limited

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 18 Analysis of net assets between funds

	Unrestricted funds	2019
	General	Total funds
	£	£
Tangible fixed assets	8,418	8,418
Current assets	323,182	323,182
Current liabilities	(38,156)	(38,156)
Total net assets	293,444	293,444

  

	Unrestricted funds	2018
	General	Total funds
	£	£
Tangible fixed assets	11,535	11,535
Current assets	268,628	268,628
Current liabilities	(27,469)	(27,469)
Total net assets	252,694	252,694

### 19 Related party transactions

During the year the charity made the following related party transactions:

#### The Greenfields Centre Limited

Judy Tate is also a director of The Greenfields Centre Limited. During the year Nottingham Law Centre Limited paid The Greenfields Centre Limited a total of £1,075 (2018: £900) in respect of room hire.

At the balance sheet date the amount due to The Greenfields Centre Limited was £200 (2018 - £Nil).

#### POW

Director, Ben Talbot, is an employee of POW. Director, Daniela Scotece, was an employee of POW until 31/10/18. During the year POW gave Nottingham Law Centre Limited a grant for £7,500 for legal work.

At the balance sheet date the amount due to/from POW was £Nil (2018 - £Nil).