LUTON LAW CENTRE

England & Wales · Charity number 1039998

Details

Status	Registered
Legal form	Charitable company
Company number	02906544
Registered	1994-08-05
Register	View on the Charity Commission register

Contact

Address	Luton Law Centre 15 New Bedford Road Luton LU1 1SA
Phone	01582482000
Email	admin@lutonlawcentre.org.uk
Website	www.lutonlawcentre.org.uk

Activities

Objects: 1) TO RELIEVE POOR PERSONS RESIDENT OR WORKING IN A DESIGNATED AREA (QUALIFYING PERSONS) BY PROVIDING LEGAL ADVICE, ASSISTANCE, REPRESENTATION AND SERVICES WHICH THEY COULD NOT OTHERWISE OBTAIN THROUGH LACK OF MEANS. 2) TO ADVANCE THE EDUCATION OF QUALIFYING PERSONS IN RELATION TO THE LAW AND LEGAL ISSUES AND TO MAKE THE LAW KNOWN AND ACCESSIBLE TO THEM. 3) TO ADVANCE ANY CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY FOR QUALIFYING PERSONS.

Activities: Legal services in social welfare law, including advice, casework and representation in housing, immigration, welfare benefits and community care.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

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Geography

- Bedford
- Buckinghamshire
- Central Bedfordshire
- Hertfordshire
- Luton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£407,034	£369,556	-	-
2024-03-31	£343,793	£345,581	-	-
2023-03-31	£332,542	£297,925	-	-
2022-03-31	£352,778	£299,698	-	-
2021-03-31	£392,541	£309,933	-	-

Trustees

Name	Role	Appointed
Fiona Carfrae	Chair	2020-11-24
Claire Melissa Goodwin		2024-02-26
Jeinsen Lam		2020-11-24
Laurence Lane		2022-06-08
Vijay Krishna Viatla		2025-01-07

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LUTON LAW CENTRE

England & Wales - Charity number 1039998

Accounts

COMPANY REGISTRATION NUMBER: 02906544
CHARITY REGISTRATION NUMBER: 1039998

Luton Law Centre

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

K B M UK LIMITED
Chartered Certified Accountants
64 Alma Street
Luton
England
LU1 2PL

Luton Law Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Luton Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Chair's report

The Board of Trustees, who are also the Directors for the purpose of company law and trustees for the purpose of charity law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025, which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Reference and administrative details

Registered charity name Luton Law Centre

Charity registration number 1039998

Company registration number 02906544

Principal Office and registered Office

15 New Bedford Road
Luton
LU1 1SA
England

The trustees

Fiona Carfrae, Chair
Jeinsen Lam, Vice-Chair
Laurence Lane
Sameera Saleem (resigned 9 December 2024)
Naseem Shah
Lata Shah (resigned 2 April 2024)
Claire Goodwin
Vijay Viatla (Appointed 7 January 2025)

Company secretary Pauline Gilson

Independent examiner

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

Structure, governance and management

Governing Document

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

Membership

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

Recruitment and Appointment to the Board of Trustees

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

Trustee induction and training

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

Organisational Structure

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

Rates of pay of key personnel are reviewed by Trustees on a regular basis. Comparators used are from voluntary sector agencies.

Related Parties

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

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

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

The Law Centre also has a mission statement which says:

"Luton Law Centre will:

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

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

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

Our main objectives for 2024/25 were:

* To review and update our strategic and operational plans
* To continue with the implementation of our strategic and operational plans
* To continue to work with the Luton Access Information, Advice and Guidance programme
* To manage performance against existing contracts and service level agreements
* To apply for additional grant funding, where possible and maximise income from legal aid contracts

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

* Co-location with Citizens Advice Luton and services of Luton Rights. We continue to work to integrate appropriate elements of our service with the aim of achieving a seamless journey for clients and achieving efficiencies
* We achieved a successful full reassessment from Lexcel which maintains our accreditation.
* We have retained and successfully recruited qualified and experienced staff in our specialist areas of law.
* Sustaining and improving existing services including developing and improving methods of delivery to meet the changing needs of our clients
* To continue to review our services, undertake development work and progress with implementing our Strategic and Operational plans.

Volunteers

The Law Centre has benefitted from the time and skills of a team of 2 part-time volunteers during the year, who gave their time in exchange for the chance to gain work experience in a legal environment. The activities they were involved in include:

-assisting with casework under supervision of a caseworker e.g. taking initial instructions, researching case law, drafting documents, preparing bundles for court.
- General administrative tasks, such as data entry, photocopying, typing, and filing.

Achievements and performance

Review of Charitable Activity

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

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

- Telephone advice on dedicated helplines, for 4 two-hours sessions per week, in community care, housing, immigration and asylum law.
- Telephone advice for clients with housing and community care issues who have been triaged by Citizens Advice Luton and booked in for a "ring-back"
- Housing and community care advice at community events and outreach sessions
- Specialist advice and full legal casework services within our specialist areas of law.
- Second tier advice to other local organisations.
- Training to other local organisations in the law surrounding "Paying for Care"

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

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

Financial review

Principal Funding Sources

- Bedfordshire and Luton Community Foundation (BLCF) who administer the Community Investment Fund on behalf of Luton Rising (London Luton Airport Ltd) (£155,000) The grant was awarded to the Luton Access Information, Advice and Guidance collaboration of which we are a partner with Citizens Advice Luton, Luton Irish Forum and Luton Rights. The grant allows us to deliver advice services to Luton residents working with our partners to provide clients with a seamless advice journey.
- Legal Aid Agency contracts (£68,969).
- Access to Justice Foundation (Improving Outcomes through Legal Support) grant (£58,031) to sustain and improve access to early social welfare advice and specialist casework.
- Three Guineas Trust grant (£50,000) to deliver community care advice and specialist casework.
- AB Trust grant (£25,000) to contribute towards core costs.
- National Lottery Community Fund grant (£20,705) to increase capacity to deliver housing advice and specialist casework.
- Steel Charitable Trust grant (£15,999) and Wixamtree Trust (£8,000) to deliver housing advice and specialist casework.

Reserves Policy

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to six months' running costs (approximately £185,000)

At 31 March 2025 the charity held unrestricted funds of £264,122 (2024: £235,276) and restricted funds £10,500 (2024 £1,869). Free reserves as at 31 March 2025 were £185,812.00.

Plans for future periods

We have updated our strategic and operational plans. We will continue to apply for alternative and additional sources of funding, to enhance and develop the service delivery and mitigate the effects of reductions in BLCF (Luton Rising) funding and aim to maximise our income generation from our legal aid contracts. We are looking to expand our network of volunteers to assist staff and increase capacity. We are aiming to ensure the law centre continues to be an effective, rewarding, innovative, and enjoyable place to work. We will continue to work with our Partners in Luton Access, to make best possible use of existing resources and maximise their impact, and to provide an integrated model for advice services in Luton.

Small company provisions

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

The trustees' annual report was approved on 19th November 2025 and signed on behalf of the board of trustees by:

Ms F Carfrae
Trustee

Luton Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Luton Law Centre ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. The financial statements do not accord with those records; or

3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Mr Mohammed Afzaal Bhatti FCCA
Independent Examiner

64 Alma Street
Luton
England
LU1 2PL

Signing Date: 19/11/2025

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and Grants	**5**	25,330	312,735	338,065	246,986
Charitable activities	**6**	68,969	–	68,969	96,807
Total income		94,299	312,735	407,034	343,793
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	**7**	668	–	668	3,611
Expenditure on charitable activities	**8,9**	64,785	304,103	368,888	341,970
Total expenditure		65,453	304,103	369,556	345,581
Net income/(expenditure) and net movement in funds		28,846	8,632	37,478	(1,788)
Reconciliation of funds					
Total funds brought forward		235,276	1,868	237,144	238,932
Total funds carried forward		264,122	10,500	274,622	237,145

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

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The notes on pages 15 to 24 form part of these financial statements.

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**14**	2,478	2,074
Current assets			
Work in progress	**15**	71,023	45,359
Debtors	**16**	7,281	12,183
Cash at bank and in hand		213,512	195,826
		291,816	253,368
Creditors: amounts falling due within one year	**17**	19,672	18,298
Net current assets		272,144	235,070
Total assets less current liabilities		274,622	237,144
Net assets		274,622	237,144
Funds of the charity			
Restricted funds		10,500	1,869
Unrestricted funds		264,122	235,276
Total charity funds	**20**	274,622	237,145

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 19 November 2025, and are signed on behalf of the board by:

Ms F Carfrae

Trustee

The statement of financial position
continues on the following page.

The notes on pages 15 to 24 form part of these financial statements.

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Tangible assets *(continued)*

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

Depreciation

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

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

Impairment of fixed assets

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

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

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

Work in progress

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

Financial instruments

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

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

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

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

Defined contribution plans

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

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

4. Limited by guarantee

Luton Law Centre is a company limited by guarantee incorporated in England and Wales. It has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Registered Office and principal place of business is 15 New Bedford Road, Luton, Bedfordshire LU1 1SA.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
AB Charitable Trust	25,000	–	25,000
Donations	330	–	330
Grants			
EU Settled Status Project	–	–	–
The Access To Justice Foundation	–	58,031	58,031
BLCF -Luton Rising – Community Investment Fund	–	155,000	155,000
Three Guineas Trust	–	50,000	50,000
Wixamtree Trust	–	8,000	8,000
TLEF - The Legal Education Fund	–	5,000	5,000
Steel Charitable Trust	–	15,999	15,999
Citizens Advice Luton	–	–	–
National Lottery Community Fund	–	20,705	20,705
	25,330	312,735	338,065

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
AB Charitable Trust	–	–	–
Donations	–	–	–
Grants			
EU Settled Status Project	–	3,385	3,385
The Access To Justice Foundation	–	42,029	42,029
BLCF – Luton Rising Community Investment Fund	–	161,711	161,711
Three Guineas Trust	–	–	–
Wixamtree Trust	–	–	–
TLEF - The Legal Education Fund	–	23,028	23,028
Steel Charitable Trust	–	13,083	13,083
Citizens Advice Luton	–	3,750	3,750
National Lottery Community Fund	–	–	–
	–	246,986	246,986

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Legal Aid Agency Contract	68,969	68,969	67,165	67,165
Legel Awarded Costs	–	–	29,642	29,642
	68,969	68,969	96,807	96,807

7. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Costs of other trading activities - Other activity 1	668	–	668

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of other trading activities - Other activity 1	3,101	510	3,611

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Activity type 1	57,769	302,494	360,263
Support costs	7,016	1,609	8,626
	64,785	304,103	368,888

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity type 1	74,267	259,962	334,227
Support costs	3,668	4,072	7,743
	77,935	264,034	341,970

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Activity type 1	360,930	–	360,930	337,839
Governance costs	–	8,626	8,626	7,743
	360,930	8,626	368,888	345,582

9A. Governance costs

	Unrestricted	Restricted	Total funds 2025	Total funds 2024
	£	£	£	£
Governance costs	-	-	-	-
Staff Cost	1,685	609	2,294	**1,433.00**
Accountancy Fee	4,699	1,000	5,699	**5,901.00**
Bank and Credit Card Charges	633	-	633	**409.00**
	7,016	**1,609**	**8,626**	**7,743.00**

9B. Expenditure on charitable activities by fund type *(continued)*

	Unrestricted 2025	Restricted 2025	Total funds 2025	Total funds 2024
Activity Type 1	**£**	**£**	£	£
Work in progress	-25,665	-	-25,665	-1,507
Staff and Subcontractor Cost	32,067	266,785	298,852	244,436
Client disbursement Costs	18,931	-	18,931	26,468
Rent and Rates	5,216	20,529	25,744	25,696
Light and Heat	256	-	256	630
Repairs & Maintenance	101	-	101	587
Insurance	139	2,762	2,901	2,733
Publications and subscriptions	3,278	1,775	5,053	5,010
Travelling and Refreshment	248	25	273	115
Legal and professional fees	18,769	160	18,929	21,600
Telephone	336	1,943	2,279	2,917
Printing, Postage and Stationery	51	471	522	342
Photocopier costs	1,213	775	1,988	1,306
Depreciation	696	-	696	545
Computer & Software	2,053	5,649	7,702	6,512
Sundry expenses	746	1,621	2,367	448
	58,436	**302,494**	**360,930**	**337,838**

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	695	545

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500

12. Staff costs

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

	2025 £	2024 £
Wages and salaries	272,957	224,051
Social security costs	20,539	15,270
Employer contributions to pension plans	5,356	5,115
	298,852	244,436

The average head count of employees during the year was 10 (2024: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - Administrative	1	1
Number of staff - Management	1	1
Number of staff - Advice and Advocacy	8	7
	10	9

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No members of the Board of Trustees received any remuneration. One trustee has received a travelling expense £31.20.

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

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	**Total £**
Cost			
At 1 April 2024	761	6,126	6,887
Additions	–	1,099	1,099
At 31 March 2025	761	7,225	7,986
Depreciation			
At 1 April 2024	262	4,551	4,813
Charge for the year	49	646	695
At 31 March 2025	311	5,197	5,508
Carrying amount			
At 31 March 2025	450	2,028	2,478
At 31 March 2024	499	1,575	2,074

15. Stocks

	2025 £	2024 £
Work in progress	71,023	45,359
	71,023	45,359

16. Debtors

	2025 £	2024 £
Trade debtors	–	1,197
Prepayments and accrued income	4,809	1,250
Other debtors	2,472	9,736
	7,281	12,183

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,830	4,740
Accruals and deferred income	3,681	5,840
Social security and other taxes	7,606	4,643
Other creditors	4,555	3,075
	19,672	18,298

18. Deferred income

	2025	2024
	£	£
Amount deferred in year	781	–

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,356 (2024: £5,115).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	235,276	94,299	(65,453)	264,122

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	219,505	96,807	(81,036)	235,276

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Fund 1 - desc in a/cs	1,868	312,735	(304,103)	10,500

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund 1 - desc in a/cs	19,427	246,986	(264,544)	1,869

21. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	2,478	2,478
Current assets	291,816	291,816
Creditors less than 1 year	(19,672)	(19,672)
Net assets	274,622	274,622

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,074	2,074
Current assets	253,368	253,368
Creditors less than 1 year	(18,298)	(18,298)
Net assets	235,070	235,070

22. Financial instruments

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

	2025 £	2024 £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	213,512	195,826
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	71,023	56,292
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	19,672	18,298

23. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	**At 31 Mar 2025 £**
Cash at bank and in hand	195,826	17,686	213,512

LUTON LAW CENTRE

England & Wales - Charity number 1039998

Accounts

COMPANY REGISTRATION NUMBER: 02906544
CHARITY REGISTRATION NUMBER: 1039998

Luton Law Centre

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

K B M UK LIMITED
Chartered Certified Accountants
64 Alma Street
Luton
England
LU1 2PL

Luton Law Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Luton Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Chair's report

The Board of Trustees, who are also the Directors for the purpose of company law and trustees for the purpose of charity law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024, which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Reference and administrative details

Registered charity name	Luton Law Centre
Charity registration number	1039998
Company registration number	02906544

Principal Office and registered Office

15 New Bedford Road
Luton
LU1 1SA
England

The trustees

Fiona Carfrae, Chair
Jeinsen Lam, Vice-Chair
Catherine Abu (Resigned 6 December 2023)
Laurence Lane
Sameera Saleem
Lata Shah (Appointed 13 March 2024)
Naseem Shah
Claire Goodwin (Appointed 26 February 2024)

Company secretary	Pauline Gilson
Independent examiner	Mr Mohammed Afzaal Bhatti FCCA 64 Alma Street Luton England LU1 2PL

Structure, governance and management

Governing Document

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

Membership

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

Recruitment and Appointment to the Board of Trustees

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

Trustee induction and training

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

Organisational Structure

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

Rates of pay of key personnel are reviewed by Trustees on a regular basis. Comparators used are from voluntary sector agencies.

Related Parties

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

Objectives and activities

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

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

The Law Centre also has a mission statement which says:

"Luton Law Centre will:

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

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

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

Our main objectives for 2023/24 were:

* To continue to work with the Luton Access Information, Advice and Guidance programme
* To manage performance against existing contracts and service level agreements
* To continue with the implementation of our strategic and operational plans
* To bid for additional grant funding, where possible and maximise income from legal aid contracts

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

* Co-location with Citizens Advice Luton and services of Luton Rights. We continue to work to integrate appropriate elements of our service with the aim of achieving a seamless journey for clients and achieve efficiencies
* We achieved a successful AMV2 (Annual Maintenance Visit) from Lexcel which maintains our accreditation.
* We have retained and successfully recruited qualified and experienced staff in our specialist areas of law.
* We have provided a Training Contract funded by a grant from The Legal Education Foundation enabling an aspiring social welfare lawyer to achieve qualification as a solicitor in January 2024.
* Sustaining and improving existing services including developing and improving methods of delivery to meet the changing needs of our clients
* To continue to review our services, undertake development work and progress with implementing our Strategic and Operational plans.

Volunteers

The Law Centre has benefitted from the time and skills of a team of 3 part-time volunteers during the year, who gave their time in exchange for the chance to gain work experience in a legal environment. The activities they were involved in include: -assisting with casework, under supervision of a caseworker e.g. taking initial instructions, researching case law, drafting documents, preparing bundles for court. - General administrative tasks, such as organising leaflets, photocopying, typing, and filing.

We were also able to take on 2 University of Bedfordshire law students for a day a week for 10 weeks to enable them to gain the required practical experience to complete their Legal Practice module.

Achievements and performance

Review of Charitable Activity

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

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

- Telephone advice on dedicated helplines, for 4 two-hours sessions per week, in community care, housing, immigration and asylum law.
- Telephone advice for clients with housing issues who have been triaged by Citizens Advice Luton and booked in for a "ring-back"
- Housing and community care advice at community events and outreach sessions
- Specialist advice and full legal casework services within our specialist areas of law.
- Second tier advice to other local organisations.
- Training to University of Bedfordshire law clinic students, Luton Roma Trust staff and Luton Citizens Advice staff.

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

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

Financial review

Principal Funding Sources

- Bedfordshire and Luton Community Foundation (BLCF) who administer the Community Investment Fund on behalf of Luton Rising (London Luton Airport Ltd) (£161,711) The grant was awarded to the Luton Access Information, Advice and Guidance collaboration of which we are a partner with Citizens Advice Luton, Luton Irish Forum and Luton Rights. The grant allows us to deliver advice services to Luton residents working with our partners to provide clients with a seamless advice journey.
- Legal Aid Agency contracts (£67,165.37).
- Access to Justice Foundation (Improving Outcomes through Legal Support) grant (£42,028.47)
- to sustain and improve access to early social welfare advice, and specialist casework.
- The Legal Education Foundation grant (£28,878.00) to enable us to provide a training contract to enable an aspiring social welfare lawyer to qualify as a solicitor.
- Steel Charitable Trust grant (£13,083) to deliver housing advice.

Reserves Policy

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to six month's running costs (approximately £175,000)

At 31 March 2024 the charity held unrestricted funds of £235,276.00 (2023 £219,505.05) and restricted funds £1,869.00 (2023 £19,427.04). Free reserves as at 31 March 2024 were £175,659.

Plans for future periods

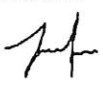
- We will continue to apply for alternative and additional sources of funding, to enhance and develop the service delivery and diversify our funding mix including developing new services and methods of delivery.
- We will seek to maximise income generated from contracted work while not compromising our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

Small company provisions

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

The trustees' annual report was approved on 9 December 2024 and signed on behalf of the board of trustees by:

Mr Jeinsen Lam
Trustee



Luton Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Luton Law Centre ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Mr Mohammed Afzaal Bhatti FCCA
Independent Examiner

64 Alma Street
Luton
England
LU1 2PL

09/12/2024

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and Grants	5	–	246,986	246,986	250,422
Charitable activities	6	96,807	–	96,807	82,120
Other trading activities	7	–	–	–	(647)
Total income		96,807	246,986	343,793	331,895
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	3,101	510	3,611	522
Expenditure on charitable activities	9,10	77,935	264,034	341,970	297,403
Total expenditure		81,036	264,544	345,581	297,925
Net (expenditure)/income and net movement in funds		15,771	(17,558)	(1,788)	33,970
Reconciliation of funds					
Total funds brought forward		219,505	19,427	238,932	204,963
Total funds carried forward		235,276	1,869	237,145	238,932

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

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**15**	2,074	2,619
Current assets			
Work in progress	**16**	45,359	43,851
Debtors	**17**	12,183	16,112
Cash at bank and in hand		195,826	193,016
		253,368	252,979
Creditors: amounts falling due within one year	**18**	18,298	16,665
Net current assets		235,070	236,314
Total assets less current liabilities		237,144	238,933
Net assets		237,144	238,933
Funds of the charity			
Restricted funds		1,869	19,427
Unrestricted funds		235,276	219,505
Total charity funds	**20**	237,145	238,932

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 9 December 2024 and are signed on behalf of the board by:

Mr Jeinsen Lam

Trustee

The statement of financial position
continues on the following page.

The notes on pages 9 to 19 form part of these financial statements.

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

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

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Tangible assets *(continued)*

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

Depreciation

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

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

Impairment of fixed assets

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

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

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

Work in progress

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

Financial instruments

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

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

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

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

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

Defined contribution plans

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

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

4. **Limited by guarantee**

Luton Law Centre is a company limited by guarantee incorporated in England and Wales. It has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Registered Office and principal place of business is 15 New Bedford Road, Luton, Bedfordshire LU1 1SA.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	–	–	–
Grants			
EU Settled Status Project	–	3,385	3,385
Partnership Work - Restricted Funds	–	–	–
The Access To Justice Foundation	–	42,029	42,029
BLCF - LLA Community Investment Fund	–	161,711	161,711
Wixamtree Trust - Housing	–	–	–
Other Grants	–	–	–
TLEF - The Legal Education Fund	–	23,028	23,028
Steel Charitable Trust - Restricted Grant	–	13,083	13,083
Citizens Advice Luton - Restricted Grant	–	3,750	3,750
	–	246,986	246,986

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	554	–	554
Grants			
EU Settled Status Project	–	26,317	26,317
Partnership Work - Restricted Funds	–	1,250	1,250
The Access To Justice Foundation	–	14,672	14,672
BLCF - LLA Community Investment Fund	–	161,710	161,710
Wixamtree Trust - Housing	–	8,200	8,200
Other Grants	–	500	500
TLEF - The Legal Education Fund	–	37,219	37,219
Steel Charitable Trust - Restricted Grant	–	–	–
Citizens Advice Luton - Restricted Grant	–	–	–
	554	249,868	250,422

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Legal Aid Agency Contract	67,165	67,165	64,620	64,620
Legal Awarded Costs	29,642	29,642	17,500	17,500
	96,807	96,807	82,120	82,120

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Immigration Advice	–	–	(647)	(647)

8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Costs of other trading activities - Other activity 1	3,101	510	3,611

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of other trading activities - Other activity 1	522	–	522

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Activity type 1	74,267	259,962	334,227
Support costs	3,668	4,072	7,743
	77,935	264,034	341,970

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity type 1	18,959	273,318	292,277
Support costs	2,147	2,980	5,126
	21,106	276,298	297,403

9A. Governance costs

	Unrestricted £	Restricted £	Total funds 2024 £	Total funds 2023 £
		-	-	-
Staff Cost	243.47	1,189.40	1,432.87	**1,063.00**
Accountancy Fee	3,016.64	2,884.31	**5,900.95**	**3,836.45**
Bank and Credit Card Charges	409.34	-	409.34	**229.00**
TOTAL	**3,669.45**	**4,073.71**	**7,743.16**	**5,128.45**

9B. Expenditure on charitable activities by fund type *(continued)*

	Unrestricted	Restricted	Total funds 2024	Total funds 2023
Activity Type 1	**£**	**£**	£	£
Work in progress	- 1,507	-	- 1,507	- 21,036
Staff and Subcontractor Cost	25,083	219,353	244,436	243,623
Client disbursement and Costs	26,468	-	26,468	3,384
Rent and Rates	2,940	22,756	25,696	22,675
Light and heat	11	619	630	396
Repairs & maintenance	177	410	587	552
Insurance	508	2,225	2,733	2,188
Publications and subscriptions	675	4,336	5,010	5,265
Travelling and volunteer costs	10	105	115	124
Legal and professional fees	20,680	920	21,600	22,534
Telephone	84	2,834	2,917	2,807
Printing, postage and stationery	40	302	342	709
Photocopier costs	431	875	1,306	603
Depreciation and loss on disposal	545	-	545	708
IT Support	1,161	5,351	6,512	7,703
Sundry expenses	63	385	448	42
TOTAL	**77,369**	**260,470**	**337,839**	**292,277**

10. Expenditure on charitable activities by activity type

		Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
		£	£	£	£
Activity type 1	9B	337,839		337,839	292,277
Governance costs	9A		7,743	7,743	5,126
		337,839	7,743	345,582	297,403

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	545	708

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500

13. Staff costs

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

	2024	2023
	£	£
Wages and salaries	224,051	222,866
Social security costs	15,270	15,884
Employer contributions to pension plans	5,115	4,873
	244,436	243,623

The average head count of employees during the year was 9 (2023: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff - Administrative	1	1
Number of staff - Management	1	1
Number of staff - Advice and Advocacy	7	8
	9	10

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

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

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

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2023 and 31 March 2024	761	6,126	6,887
Depreciation			
At 1 April 2023	206	4,062	4,268
Charge for the year	56	489	545
At 31 March 2024	262	4,551	4,813
Carrying amount			
At 31 March 2024	499	1,575	2,074
At 31 March 2023	555	2,064	2,619

16. Stocks

	2024 £	2023 £
Work in progress	45,359	43,851

17. Debtors

	2024 £	2023 £
Trade debtors	1,197	2,030
Prepayments and accrued income	1,250	4,645
Other debtors	9,736	9,437
	12,183	16,112

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,740	1,550
Accruals and deferred income	5,840	2,900
Social security and other taxes	4,643	4,398
Other creditors	3,075	7,817
	18,298	16,665

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,115 (2023: £4,873).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	**At 31 March 2024 £**
General funds	219,505	96,807	(81,036)	235,276

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

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	**At 31 March 2024 £**
Restricted Fund 1 - desc in a/cs	19,427	246,986	(264,544)	1,869

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund 1 - desc in a/cs	45,857	249,868	(276,298)	19,427

21. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	2,074	2,074
Current assets	252,118	252,118
Creditors less than 1 year	(15,700)	(15,700)
Net assets	238,492	238,492

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

22. Financial instruments

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

	2024	2023
	£	£
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	195,826	193,016
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	56,292	59,963
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	15,700	16,665

23. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	193,016	2,810	195,826

LUTON LAW CENTRE

England & Wales - Charity number 1039998

Accounts

COMPANY REGISTRATION NUMBER: 02906544
CHARITY REGISTRATION NUMBER: 1039998

Luton Law Centre

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

Luton Law Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Luton Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

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

Chair's report

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

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Reference and administrative details

Registered charity name Luton Law Centre

Charity registration number 1039998

Company registration number 02906544

Principal Office and registered Office

15 New Bedford Road
Luton
LU1 1SA
England

The trustees

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

Company secretary Pauline Anne Gilson

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

Structure, governance and management

Governing Document

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

Membership

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

Recruitment and Appointment to the Board of Trustees

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

Trustee induction and training

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

Organisational Structure

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

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

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

Objectives and activities

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

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

The Law Centre also has a mission statement which says:

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

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

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

Our main objectives for 2022/23 were:

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

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

* Co-location with Citizens Advice Luton and services of Luton Rights. We continue to work to integrate appropriate elements of our service with the aim of achieving a seamless journey for clients and achieve efficiencies.

* We achieved a successful AMV1 (Annual Maintenance Visit) from Lexcel which maintains our accreditation.

* We retained qualified and experienced staff in our specialist areas of law.

* We have provided a Training Contract funded by a grant from The Legal Education Foundation to enable an aspiring social welfare lawyer to achieve qualification as a solicitor.

* We employed a Crisis Navigator to provide clients with a holistic triage service and to make other local community organisations aware of our service.

* Sustaining and improving existing services.

* Developing and improving methods of delivery to meet the changing needs of our clients

* We continue to review our services, undertake development work and progress with implementing our Strategic and Operational plans.

Volunteers

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

Achievements and performance

Review of Charitable Activity

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

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

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

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

Financial review

Principal Funding Sources

Our principal funders for 2022/23:

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

Reserves Policy

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

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

Plans for future periods

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

Small company provisions

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

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

Ms F Carfrae

Trustee

Luton Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. The financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Mr Mohammed Afzaal Bhatti FCCA
Independent Examiner

64 Alma Street
Luton
England
LU1 2PL

11/12/23

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

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

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

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

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

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

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

Directors' responsibilities:

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

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

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

Ms F Carfrae
Trustee

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

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

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

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

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

Tangible assets *(continued)*

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

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

Depreciation

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

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

Impairment of fixed assets

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

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

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

Work in progress

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

Government grants

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

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

Government grants *(continued)*

attaching to them and the grants will be received.

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

3. Accounting policies *(continued)*

Financial instruments *(continued)*

have been had the impairment not previously been recognised.

Defined contribution plans

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

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

4. Limited by guarantee

Luton Law Centre is a company limited by guarantee incorporated in England and Wales. It has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Registered Office and principal place of business is 15 New Bedford Road, Luton, Bedfordshire LU1 1SA.

5. Donations and grants

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

5. Donations and grants *(continued)*

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

6. Charitable activities

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

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

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Immigration Advice	(647)	(647)	301	301

8. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	(546)	(546)

9. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Other activity 1	522	522	1,259	1,259

10. Expenditure on charitable activities by fund type

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

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

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

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

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total Funds 2023**	Total Funds 2022
	£	£	**£**	£
Activity type 1	292,277	–	292,277	290,677
Governance costs	–	5,126	5,126	7,762
	292,277	5,126	297,403	298,439

12. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	708	924
Loss on disposal of tangible fixed assets	–	546

13. Independent examination fees

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

14. Staff costs

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

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

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

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

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

15. Trustee remuneration and expenses

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

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

16. Tangible fixed assets

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

17. Stocks

	2023 £	2022 £
Work in progress	43,851	22,815

18. Debtors

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

19. Creditors: amounts falling due within one year

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

20. Deferred income

	2023 £	2022 £
Amount deferred in year	–	500

21. Pensions and other post retirement benefits

Defined contribution plans

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

22. Government grants

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

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	–	2,197

23. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

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

24. Analysis of net assets between funds

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

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

25. Financial instruments

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

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

26. Analysis of changes in net debt

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

LUTON LAW CENTRE

England & Wales - Charity number 1039998

Accounts

COMPANY REGISTRATION NUMBER: 02906544
CHARITY REGISTRATION NUMBER: 1039998

Luton Law Centre

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

Luton Law Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Luton Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Chair's report

The Board of Trustees, who are also the Directors for the purpose of company law and trustees for the purpose of charity law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021, which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Reference and administrative details

Registered charity name Luton Law Centre

Charity registration number 1039998

Company registration number 02906544

Principal Office and registered Office

15 New Bedford Road
Luton
LU1 1SA
England

The trustees

Ms. F Carfrae
Ms. C Abu
Ms J Butler (Appointed 7 June 2021. Resigned 10 February 2022)
Mr J Lam
Councillor S Saleem
Mrs N A Shah
Mr V P Shah (Resigned 26 April 2021)

Company secretary Pauline Anne Gilson

Independent examiner

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

Structure, governance and management

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

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

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

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

Organisational Structure

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

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

Related Parties

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

Objectives and activities

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

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

The Law Centre also has a mission statement which says:

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

We strive for a just and equal society where everyone's rights are valued and protected. We do this by providing legal support, services, information and education to the diverse communities of Luton and its surrounding area. It is our purpose to alleviate poverty and to improve access to services.
In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)"

Our main objectives for 2021/22 were:

* To increase our legal aid income.
* To increase overall client numbers
* To apply for a Justice First Fellowship trainee solicitor to enable an aspiring social welfare lawyer to achieve qualification as a solicitor.
* To ensure all staff are engaged in strategy development and review.
* To sustain current staffing levels to enable delivery of existing projects.
* To undertake a full governance review with a view to strengthening our Board and governance procedures.
* To create an entirely new fundraising strategy to broaden our funder base.
* To undertake a full salary review and benchmarking exercise to ensure staff are properly remunerated for the work they do.

Strategies for achieving these objectives were:

* With the assistance of an Organisational Development consultant developing an Operational Plan with clear priorities, deadlines, risks, and ownership.

* Setting clear income and case targets with an improved process for reporting and performance management and providing staff with cost maximisation training.

* Marketing our services within the community.

* Successfully applying for funding from the Legal Education Foundation for a Justice First Fellowship.

* Undertaking a Board skills analysis to identify skill gaps and experience with a view to recruit.

* Replacing staff as necessary. We identified obstacles to recruitment and adopted alternative strategies as needed. We recruited a Trainee Solicitor and Crisis Navigator during this year.

* Keeping staff informed and updated about progress towards achieving our objectives.

* Working with a fundraising consultant to understand our offering, how our existing funding worked, what was needed to broaden our funding portfolio whilst protecting current funding and completing grant applications.

* Having a full salary review carried out by an external expert.

Volunteers

The Covid-19 pandemic with the staff working remotely for part of the year meant that the number of volunteers we were able to benefit from was much reduced.

Achievements and performance

Review of Charitable Activity

The Covid-19 pandemic continued to impact with our face-to-face reception and offices opening and closing in line with government guidelines. We also experienced higher levels absence as a direct result of the pandemic.

We adopted a hybrid work model enabling staff to see clients and colleagues face-to-face whilst also reducing the risk of transmission of covid-19 in line with government advice.

Luton Law Centre has continued to provide the following services to the public:
o Telephone advice on dedicated helplines, which for housing and community care advice were open for four days per week as opposed to the pre-pandemic set times improving access to our services and enabling more people to receive advice and assistance; with the immigration advice line being open for 2 weekly two-hour sessions.
o Specialist advice and full legal casework services within our specialist areas of law.
o Second tier advice to other local organisations.
o Training to University of Bedfordshire law clinic students.

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

We have a good reputation in the communities of Luton and client feedback shows that our clients are very happy with the services they receive.

Financial review

Principal Funding Sources
During this year, the main sources of income came from grant funding from the London Luton Airport Community Investment Fund (awarded by BLCF) £168,693 (2021 £174,432), Access to Justice Foundation (Community Justice Fund), £60,000 contract income from the Legal Aid Agency (2021 £44,769), £23,483.44 from Home Office (EU Settled Status grant in partnership with Citizen's Advice Luton) (2021 £35,446), from The Legal Education Foundation £15,698, from Wixamtree Trust £6,000 and £20,000.00 from AB Charitable.

Reserves Policy
It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to six month's running costs (approximately £180,000). The prevailing financial environment and the Covid-19 pandemic has meant that we have only been able to make limited progress towards building reserves during the year. We have reduced non-staff related costs as far as possible and are currently seeking to increase efficiency with service provision.

At 31 March 2022 the charity held unrestricted funds of £159,106 (2021 £126,759) and restricted funds of £45,858 (2021 £25,123).

Plans for future periods

* We will continue to apply for alternative and additional sources of funding, to enhance and develop the service delivery and diversify our funding mix including developing new services and methods of delivery
* in addition, we are seeking to maximise our income generation from contracted work and other commercial offers while not compromising our ethics and ethos.
* We will develop new services and methods of delivery to meet the changing needs of our clients
* We will continue to streamline and digitise the administration of the Law Centre to make efficiencies.
* We will continue to work with our Partners in Luton Access, to make best possible use of existing resources and maximise their impact, and towards a more integrated model for advice services in Luton.
*

Small company provisions

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

The trustees' annual report was approved on 23/11/ 2022 and signed on behalf of the board of trustees by:

Fiona Carfrae

Trustee

Luton Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Luton Law Centre ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

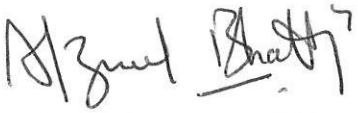
1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. The financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Mr Mohammed Afzaal Bhatti FCCA
Independent Examiner

64 Alma Street
Luton
England
LU1 2PL

23/11/22

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and Grants	**5**	7,096	293,874	300,970	326,546
Charitable activities	**6**	49,428	2,625	52,053	57,720
Other trading activities	**7**	301	–	301	8,275
Other income	**8**	(546)	–	(546)	–
Total income		56,279	296,499	352,778	392,541
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	**9**	1,259	–	1,259	8,646
Expenditure on charitable activities	**10,11**	22,674	275,764	298,439	301,287
Total expenditure		23,933	275,764	299,698	309,933
Net income and net movement in funds		32,346	20,735	53,080	82,608
Reconciliation of funds					
Total funds brought forward		126,760	25,123	151,883	69,275
Total funds carried forward		159,106	45,858	204,964	151,882

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

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**16**	3,327	2,480
Current assets			
Work in progress	**17**	22,815	32,179
Debtors	**18**	13,692	15,430
Cash at bank and in hand		188,055	163,782
		224,562	211,391
Creditors: amounts falling due within one year	**19**	22,926	11,988
Net current assets		201,636	199,403
Total assets less current liabilities		204,963	201,883
Creditors: amounts falling due after more than one year	**20**	–	50,000
Net assets		204,963	151,883
Funds of the charity			
Restricted funds		45,858	25,123
Unrestricted funds		159,106	126,759
Total charity funds	**24**	204,964	151,882

For the 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23 November 2022, and are signed on behalf of the board by:



Ms F Carfrae
Trustee

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

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

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

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

Impairment of fixed assets

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

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

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

Work in progress

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

Government grants

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

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

Government grants *(continued)*

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

3. Accounting policies *(continued)*

Defined contribution plans

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

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

4. Limited by guarantee

Luton Law Centre is a company limited by guarantee incorporated in England and Wales. It has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Registered Office and principal place of business is 15 New Bedford Road, Luton, Bedfordshire LU1 1SA.

5. Donations and Grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donation	2,499	–	2,499
Grants			
Help Through Crisis	2,400	–	2,400
EU Settled Status Project	–	23,483	23,483
Other Income	–	–	–
LCN Justice Fund (Covid-19 Specialist Advice Services Scheme)	–	–	–
The Access To Justice Foundation	–	60,000	60,000
BLCF - LLA Community Investment Fund	–	168,693	168,693
BLCF - Coronavirus Emergency Response Fund	–	–	–
National Lottery Community Fund	–	–	–
Wixamtree Trust - Housing	–	6,000	6,000
Other Grants – AB Charitable	–	20,000	20.000
TLEF – The Legal Education Fund	–	15,698	15,698
Government grant income	2,197	–	2,197
	7,096	293,874	300,970

5. Donations and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Help Through Crisis	1,200	–	1,200
EU Settled Status Project	–	35,446	35,446
Other Income	6,258	–	6,258
LCN Justice Fund (Covid-19 Specialist Advice Services Scheme)	–	75,000	75,000
The Access To Justice Foundation	–	4,200	4,200
BLCF - LLA Community Investment Fund	–	174,432	174,432
BLCF - Coronavirus Emergency Response Fund	–	7,263	7,263
National Lottery Community Fund	–	17,568	17,568
Wixamtree Trust - Housing	–	–	–
Other Grants	–	–	–
Government grant income	5,179	–	5,179
	12,637	313,909	326,546

6. Charitable activities

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Legal Aid Agency Contract	44,769	–	44,769
Legal Awarded Costs	12,951	–	12,951
Cost Cover for Trainees	–	–	–
	57,720	–	57,720

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Immigration Advice	301	301	8,275	8,275

8. Other income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Gain on disposal of tangible fixed assets held for charity's own use	(546)	(546)	–	–

9. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities - Other activity 1	1,259	1,259	8,646	8,646

10. Expenditure on charitable activities by fund type

	Unrestricted	Restricted	**Total funds 2022**	**Total funds 2021**
	£	£	**£**	**£**
Governance costs			-	1,157.00
Staff Cost	2,207.00		**2,207.00**	
Meeting Costs			-	
Accountancy Fee	4,977.00		**4,977.00**	5,140.00
Bank and Credit Card Charges	578.00		**578.00**	810.00
	7,762.00	-	7,762.00	7,107.00

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

	Unrestricted	Restricted	**Total funds 2022**	**Total funds 2021**
Activity Type 1	£	£	**£**	**£**
Staff and Subcontractor Cost		209,559.00	**209,559.00**	221,005.00
Client disbursement and Costs	- 19,971.00	31,570.00	**11,599.00**	- 4,643.00
Rent and Rates	2,431.00	21,499.00	**23,930.00**	24,097.00
Insurance	2,121.00		**2,121.00**	2,269.00
Printing, postage and stationery	1,101.00	16.00	**1,117.00**	2,988.00
Telephone	2,367.00		**2,367.00**	3,893.00
Publications and subscriptions	5,087.00	2,786.00	**7,873.00**	7,139.00
LAN Partnership			**-**	
Travelling and volunteer costs		121.00	**121.00**	
Staff training			**-**	
Legal and professional fees	13,983.00	7,408.00	**21,391.00**	25,620.00
IT Support	4,890.00	2,805.00	**7,695.00**	4,689.00
Photocopier costs	588.00		**588.00**	3,332.00
Light and heat	597.00		**597.00**	1,296.00
Repairs and maintenance	567.00		**567.00**	178.00
Advertising	150.00		**150.00**	
Practising certificates			**-**	
Sundry expenses	78.00		**78.00**	1,700.00
Depreciation and loss on disposal	923.00		**923.00**	617.00
	14,912	275,764	290,677	294,180

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2022**	Total fund 2021
	£	£	**£**	£
Activity type 1	290,677	–	290,677	294,180
Governance costs	–	7,762	7,762	7,107
	290,677	7,762	298,439	301,287

12. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	924	616
Loss on disposal of tangible fixed assets	546	–

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500

14. Staff costs

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

	2022	2021
	£	£
Wages and salaries	192,524	205,582
Social security costs	12,778	14,494
Employer contributions to pension plans	4,257	4,536
	209,559	224,612

The average head count of employees during the year was 10 (2021: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - Administrative	1	1
Number of staff - Management	1	1
Number of staff - Advice and Advocacy	8	6
	10	8

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

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

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

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	**Total £**
Cost			
At 1 April 2021	761	4,683	5,444
Additions	–	3,090	3,090
Disposals	–	(1,647)	(1,647)
At 31 March 2022	761	6,126	6,887
Depreciation			
At 1 April 2021	76	2,888	2,964
Charge for the year	69	855	924
Disposals	–	(328)	(328)
At 31 March 2022	145	3,415	3,560
Carrying amount			
At 31 March 2022	616	2,711	3,327
At 31 March 2021	685	1,795	2,480

17. Stocks

	2022 £	2021 £
Work in progress	22,815	32,179

18. Debtors

	2022 £	2021 £
Trade debtors	534	2,177
Prepayments and accrued income	4,666	4,815
Other debtors	8,492	8,438
	13,692	15,430

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,831	1,583
Accruals and deferred income	7,831	1,406
Social security and other taxes	5,486	4,374
Other creditors	7,778	4,625
	22,926	11,988

20. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	–	50,000

21. Deferred income

	2022	2021
	£	£
Amount deferred in year	500	–

22. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,257 (2021: £4,536).

23. Government grants

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

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	2,197	5,179

24. Analysis of charitable funds

Unrestricted funds

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

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	69,275	78,632	(21,148)	126,759

24. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	**At 31 March 2022 £**
Restricted Fund	25,123	296,499	(275,764)	45,858

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund	–	313,909	(288,786)	25,123

25. Analysis of net assets between funds

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

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,480	2,480
Current assets	211,391	211,391
Creditors less than 1 year	(11,988)	(11,988)
Net assets	201,883	201,883

26. Financial instruments

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

	2022 £	2021 £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	188,055	163,782
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	36,507	47,609

26. Financial instruments *(continued)*

	2022	2021
	£	£
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	22,926	61,988

27. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	163,782	24,273	188,055
Debt due after one year	(50,000)	50,000	–
	113,782	74,273	188,055

28. Restricted Funds

Bedfordshire and Luton Community Foundation (BLCF)

Grant funding from BLCF who administer Luton Rising's Community Investment Fund. The grant was awarded to the Luton Access IAG collaboration of which we are a partner organisation with Citizens Advice Luton, Luton Irish Forum, and Luton Rights. The grant allows us to deliver advice services to the citizens of Luton working with our partners to provide clients with a seamless advice journey.

Access to Justice Foundation (Community Justice Fund)

Grant funding from the Access to Justice Foundation (part funded by the Ministry of Justice). This funding was provided to enable the continued provision of specialist advice services throughout the Covid-19 pandemic, procure equipment, adapt operations and meet the rising demand for advice services.

Home Office EU Settlement Scheme grant funding to deliver practical support to vulnerable EU, EEA and Swiss citizens to assist with their EU Settlement Scheme application. This fund is delivered in partnership with Citizens Advice Luton

The Legal Education Foundation

Grant funding to provide a training contract to enable an aspiring social welfare lawyer to qualify as a solicitor.

Wixamtree Trust

Grant funding to enable the advice and assistance to families at risk of homelessness.

LUTON LAW CENTRE

England & Wales - Charity number 1039998

Accounts

COMPANY REGISTRATION NUMBER: 02906544
CHARITY REGISTRATION NUMBER: 1039998

Luton Law Centre

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

Luton Law Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Luton Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Chair's report

The Board of Trustees, who are also the Directors for the purpose of company law and trustees for the purpose of charity law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021, which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Reference and administrative details

Registered charity name	Luton Law Centre
Charity registration number	1039998
Company registration number	02906544
Principal office and registered office	15 New Bedford Road Luton LU1 1SA England

The trustees

Ms. K Gimenes	(Resigned 9 September 2020)
Mr A W Gray	(Resigned 26 October 2020)
Councillor S Saleem	
Mrs N A Shah	
Mr V P Shah	(Resigned 26 April 2021)
Mrs L J Shepperson-smith	(Resigned 24 November 2020)
Ms C Abu	
Ms F Carfrae	(Appointed 24 November 2020)
Mr J Lam	(Appointed 24 November 2020)

Company secretary	Pauline Anne Gilson
Independent examiner	Mr Mohammed Afzaal Bhatti FCCA 64 Alma Street Luton England LU1 2PL

Structure, governance and management

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

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

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

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

Organisational Structure

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

Rates of pay of key personnel are reviewed by Trustees on a regular basis. Comparators used are from voluntary sector agencies and other law centres.

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

Objectives and activities

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

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

The Law Centre also has a mission statement which says:

Luton Law Centre will:
* provide high quality, free, confidential, independent legal services responsive to community needs
* reach people who are disadvantaged and give them access to their legal rights
* work with local organisations to develop quality advice services

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

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

Our main objectives for 2020/21 were:

* To continue to work with the Luton Access programme
* To maintain our Lexcel Accreditation
* To manage performance against existing contracts and service level agreements
* To update our strategic plan and implement a new operational plan
* To bid for additional grant funding, where possible and maximise income from legal aid contracts

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

* Co-location 15 New Bedford Road with Citizens Advice Luton and services of Luton Rights. We continue to work to integrate appropriate elements of our services with the aim of achieving a seamless journey for clients and achieve efficiencies
* We achieved a successful AMV2 (Annual Maintenance Visit) from Lexcel which maintains our accreditation and Quality Assurance.
* We retained qualified and experienced staff in our specialist areas of law and successfully recruited an additional solicitor to provide maternity cover
* Sustaining and improving existing services
* Developing new method of delivery to meet the changing needs of our clients
* We provided help and assistance under grant funding, our Legal Aid contracts and some fee paid, private client work in immigration.
* We continued a review of services and development work and implemented a new Strategic and Operational Plans with the help of an organisational development consultant funded by the Legal Aid Practitioners Group, the Law Centres Network and the Law Centres Network Justice Fund (from grant funding received from the Secretary of State for Justice.

Volunteers

The Covid-19 pandemic with the staff team working remotely meant that the number of volunteers we were able to benefit from was much reduced.

Achievements and performance

Review of Charitable Activity

The Covid-19 pandemic caused the closure of the office from March 2020 with staff mostly working remotely for the whole of the year. We shifted to an online and telephone model of advice and were able to maintain continuity of service.

Luton Law Centre has continued to provide the following services to the public:
o Telephone advice on dedicated helplines, which for the first three quarters were open for the whole of the working week as opposed to the set times allowing greater access and flexibility for clients. We reverted to the previous helpline times of 4 weekly two-hour sessions for quarter four as demand for casework increased.
o Specialist advice and full legal casework services within our specialist areas of law.
o Second tier advice to other local organisations.
o Training to University of Bedfordshire law clinic students.

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

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

Financial review

Principal Funding Sources
During this year, the main sources of income came from grant funding from the London Luton Airport Community Investment Fund (awarded by BLCF) £174,432 (2020 donation £192,000), Law Centres Network Justice Fund (MoJ) (Covid-19 specialist Advice Services scheme), £75,000, contract income from the Legal Aid Agency £44,769.17 (2020 £51,436), from the National Lottery Coronavirus Community Support Fund £17,568 and BLCF Bedfordshire Coronavirus Emergency Fund £7,263.

Investment Policy
During the year the Board of Trustees placed incoming funds in a deposit account where they earn a higher rate of interest. There are no plans to invest any funds elsewhere.

Reserves Policy
It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to six month's running costs (approximately £150,000). The prevailing financial environment and the Covid-19 pandemic has meant that we have only been able to make limited progress towards building reserves during the year. We have reduced non-staff related costs as far as possible and temporarily reduced staff headcount by not replacing a solicitor and are currently seeking to increase efficiency with service provision.

At 31 March 2021 the charity held unrestricted funds of £126,759 (2020 £69,275) and restricted funds of 25,123 (2020 Nil).

Plans for future periods

* we have reviewed financial and management systems and structure and adjusted roles and responsibilities in 2021 and will continue to develop this.
* we will continue to apply for alternative and additional sources of funding, to enhance and develop the service delivery and diversify our funding mix including developing new services and methods of delivery
* in addition, we are seeking to maximise our income generation from contracted work and other commercial offers while not compromising our ethics and ethos.
* we will develop new services and methods of delivery to meet the changing needs of our clients
* we will continue to streamline and digitise the administration of the Law Centre to make efficiencies.
* we will continue to work with our Partners in Luton Access, to make best possible use of existing resources and maximise their impact, and towards a more integrated model for advice services in Luton.
*

Small company provisions

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

The trustees' annual report was approved on 22/11 2021 and signed on behalf of the board of trustees by:

Fiona Carfrae

Trustee

Luton Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Luton Law Centre ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. The financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



22/11/21

Mr Mohammed Afzaal Bhatti
Independent Examiner

64 Alma Street
Luton
England
LU1 2PL

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and Grants	5,26	12,637	313,909	326,546	254,854
Charitable activities	6	57,720	–	57,720	59,478
Other trading activities	7	8,275	–	8,275	9,137
Total income		78,632	313,909	392,541	323,469
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	8,646	–	8,646	3,871
Expenditure on charitable activities	9,10	12,502	288,786	301,287	301,525
Total expenditure		21,148	288,786	309,933	305,396
Net income and net movement in funds		57,484	25,123	82,608	18,073
Reconciliation of funds					
Total funds brought forward		69,275	–	69,275	51,202
Total funds carried forward		126,759	25,123	151,882	69,275

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

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	**15**	2,480	994
Current assets			
Work in progress	**16**	32,179	26,187
Debtors	**17**	15,430	31,494
Cash at bank and in hand		163,782	37,262
		211,391	94,943
Creditors: amounts falling due within one year	**18**	11,988	26,662
Net current assets		199,403	68,281
Total assets less current liabilities		201,883	69,275
Creditors: amounts falling due after more than one year	**19**	50,000	–
Net assets		151,883	69,275
Funds of the charity			
Restricted funds		25,123	–
Unrestricted funds		126,759	69,275
Total charity funds	**22**	151,882	69,275

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

Luton Law Centre

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 22/11/2021 and are signed on behalf of the board by:

Ms F Carfrae
Trustee

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

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

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Tangible assets *(continued)*

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

Depreciation

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

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

Impairment of fixed assets

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

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

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

Work in progress

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

Government grants

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

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

Government grants *(continued)*

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

3. Accounting policies *(continued)*

Defined contribution plans

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

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

4. Limited by guarantee

Luton Law Centre is a company limited by guarantee incorporated in England and Wales. It has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Registered Office and principal place of business is 15 New Bedford Road, Luton, Bedfordshire LU1 1SA.

5. Donations and Grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
London Luton Airport	–	–	–
Grants			
Guardian Grant	–	–	–
Help Through Crisis	1,200	–	1,200
EU Settled Status Project	–	35,446	35,446
Other Income	6,258	–	6,258
LCN Justice Fund (Covid-19 Specialist Advice Services Scheme)	–	75,000	75,000
The Access To Justice Foundation	–	4,200	4,200
BLCF - LLA Community Investment Fund	–	174,432	174,432
BLCF - Coronavirus Emergency Response Fund	–	7,263	7,263
National Lottery Community Fund	–	17,568	17,568
Government grant income	5,179	–	5,179
	12,637	313,909	326,546

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
London Luton Airport	192,000	–	192,000

5. Donations and Grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Guardian Grant	–	12,500	12,500
Help Through Crisis	600	–	600
EU Settled Status Project	–	49,637	49,637
Other Income	117	–	117
LCN Justice Fund (Covid-19 Specialist Advice Services Scheme)	–	–	–
The Access To Justice Foundation	–	–	–
BLCF - LLA Community Investment Fund	–	–	–
BLCF - Coronavirus Emergency Response Fund	–	–	–
National Lottery Community Fund	–	–	–
Government grant income	–	–	–
	192,717	62,137	254,854

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Legal Aid Agency Contract	44,769	44,769	51,436	51,436
Legal Awarded Costs	12,951	12,951	8,042	8,042
	57,720	57,720	59,478	59,478

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Immigration Advice	8,275	8,275	9,137	9,137

8. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities - Other activity 1	8,646	8,646	3,871	3,871

9. Expenditure on charitable activities by fund type

Activity Type 1	Unrestricted £	Restricted £	**Total funds 2021 £**	Total funds 2020 £
Staff and Subcontractor Cost		221,005	**221,005**	205,648
Client disbursement and Costs	(4,643)		**(4,643)**	31,504
Rent and Rates	1,808	22,289	**24,097**	27,134
Insurance		2,269	**2,269**	1,972
Printing, postage and stationery		2,988	**2,988**	4,378
Telephone	3,893		**3,893**	3,938
Publications and subscriptions		7,139	**7,139**	6,613
LAN Partnership				-
Travelling and volunteer costs				811
Staff training				-
Legal and professional fees	2,245	23,375	**25,620**	-
IT Support		4,689	**4,689**	5,700
Photocopier costs		3,332	**3,332**	4,641
Light and heat	1,296		**1,296**	1,085
Repairs and maintenance	178		**178**	362
Advertising				202
Practising certificates				-
Sundry expenses		1,700	**1,700**	250
Depreciation and loss on disposal	617		**617**	264
Staff Recruitment				-
	5,394	288,786	294,180	294,502

	Unrestricted £	Restricted £	**Total funds 2021 £**	**Total funds 2020 £**
Governance costs				
Staff Cost	1,157		**1,157**	3,095
Meeting Costs				14
Accountancy Fee	5,140		**5,140**	2,449
Bank and Credit Card Charges	810		**810**	564
Legal and Profession Fee				900
	7,107		7,107	7,022

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2021**	Total fund 2020
	£	£	£	£
Activity type 1	294,180	–	294,180	294,502
Governance costs	–	7,107	7,107	7,023
	294,180	7,107	301,287	301,525

11. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	616	264

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500

13. Staff costs

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

	2021	2020
	£	£
Wages and salaries	205,582	196,222
Social security costs	14,494	8,660
Employer contributions to pension plans	4,536	4,287
	224,612	209,169

The average head count of employees during the year was 8 (2020: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff – Management & Administration	2	3
Number of staff - Advice and Advocacy	6	6
	8	9

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

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

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

15. Tangible fixed assets

	Fixtures and fittings	Equipment	Total
	£	£	£
Cost			
At 1 April 2020	–	3,343	3,343
Additions	761	1,340	2,101
At 31 March 2021	761	4,683	5,444
Depreciation			
At 1 April 2020	–	2,348	2,348
Charge for the year	76	540	616
At 31 March 2021	76	2,888	2,964
Carrying amount			
At 31 March 2021	685	1,795	2,480
At 31 March 2020	–	994	994

16. Stocks

	2021	2020
	£	£
Work in progress	32,179	26,187

17. Debtors

	2021	2020
	£	£
Trade debtors	2,177	9,448
Prepayments and accrued income	4,815	14,479
Other debtors	8,438	7,567
	15,430	31,494

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,583	10,467
Accruals and deferred income	1,406	976
Social security and other taxes	4,374	3,702
Other creditors	4,625	11,517
	11,988	26,662

19. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	50,000	–

Bounce Back Loan of 50,000 is being held as contingency fund and will be returned if not used.

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,536 (2020: £4,287).

21. Government grants

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

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	5,179	–

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	30,467	78,632	(21,148)	87,951
Unrestricted fund	38,808	–	–	38,808
	69,275	78,632	(21,148)	126,759

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	51,202	261,332	(243,259)	69,275
Unrestricted fund	–	–	–	–
	51,202	261,332	(243,259)	69,275

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Restricted Fund	–	313,909	(288,786)	25,123

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Restricted Fund	–	62,137	(62,137)	–

23. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	2,480	2,480
Current assets	211,391	211,391
Creditors less than 1 year	(11,988)	(11,988)
Net assets	201,883	201,883

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	994	994
Current assets	94,943	94,943
Creditors less than 1 year	(26,662)	(26,662)
Net assets	69,275	69,275

24. Financial instruments

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

	2021 £	2020 £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	163.782	37,262
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	47,609	57,885
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	61,688	26,662

25. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	**At 31 Mar 2021 £**
Cash at bank and in hand	37,262	126,520	163,782
Debt due after one year	–	(50,000)	(50,000)
	37,262	76,520	113,782

26. Restricted Funds

Beds and Luton Community Foundation (BLCF)

Grant funding from BLCF who administer London Luton Airport Limited's Community Investment Fund. The grant was awarded to the Luton Access IAG collaboration of which we are a partner organisations with Citizens Advice Luton, Luton Irish Forum, and Luton Rights. The grant allows us to deliver advice services to the citizens of Luton working with our partners to provide clients with a seamless advice journey.

Home Office

EU Settlement Scheme grant funding to deliver practical support to vulnerable EU, EEA and Swiss citizens to help make their EU Settlement Scheme application. This fund is delivered in partnership with Citizens Advice Luton (our partner in the Luton Access project).

The National Lottery Community Fund

Luton Access Covid 19 grant received from the NLCF Coronavirus Community Support fund. This funding was awarded to the Luton Access partners (CAL, Luton Irish Forum, Luton Law Centre and Luton Rights). Funding was provided to support organisations facing acute financial difficulties as a result of the pandemic.

Law Centres Network (Community Justice Fund)

Grant funding from the Law Centres Network (who received a grant from the Secretary of State for Justice). This funding was awarded to Luton Law Centre to remain operational, providing specialist advice services throughout Covid-19, procure equipment and adapt operations to enable the delivery of remote services and meet the rising demand for advice services.