

REGISTERED COMPANY NUMBER: 03524607 (England and Wales)
REGISTERED CHARITY NUMBER: 1069066

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31st March 2021
for
Norfolk Community Law Service Limited**

Aston Shaw Limited
The Union Building
51-59 Rose Lane
Norwich
Norfolk
NR1 1BY

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For The Year Ended 31st March 2021**

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Norfolk Community Law Service Limited

Report of the Trustees For The Year Ended 31st March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The remit of Norfolk Community Law Service Limited is to increase access to justice for the people of Norwich and Norfolk by providing free advice, assistance and representation in various areas of social welfare law. These services are provided by employed staff and trained volunteers, both lay and professional. We are entirely dependent upon grants, donations and monies arising from service agreements for our continued existence.

The principal objects for which the charity is established are to:

- Identify problems of access for needy people to legal services.
- Provide advice, assistance and representation to needy persons resident or working in the county of Norfolk.
- Advance the education of the public by the improvement and diffusion of knowledge of the law, its practice and the administration of justice, having regard especially to those areas of law which are of particular concern to poor people or which are directed to the relief of poverty, distress or sickness.
- Promote such other charitable purposes as are for the benefit of the community in the area of benefit.
- Provide free legal advice and representation in all areas of illegal discrimination, such as age, disability, gender, race, sexual orientation or religious belief.

The long term aim of Norfolk Community Law Service Limited is to develop services as funding becomes available to provide free legal advice, casework and representation to individuals and groups which meet gaps in existing provision in all areas of social welfare law including debt, employment, family, domestic abuse, immigration, welfare benefits and discrimination in all areas.

Public benefit

The directors have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's objectives and aims and in planning future activities. In particular, the directors consider how planned activities are consistent with and will further the stated aims and objectives.

Volunteers

The operations of Norfolk Community Law Service Limited are supported by the essential work of many volunteers who give their time free in assisting us with the provision of our services and the administration of our operations.

**Report of the Trustees
For The Year Ended 31st March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

For Norfolk Community Law Service (NCLS) and charities across the country, this financial year has been marked by Covid 19 and Lockdown. NCLS moved from being a completely office, face to face and paper-based organisation to working completely remotely. It continued to provide all of its services in this way. NCLS helped 3,002 clients in 2020/21, an increase of 13% from 2019/20. These clients were helped with 3,244 legal matters, an increase from 2019/20 when clients were helped with 3,066 matters.

NCLS continues to provide free legal advice sessions with the assistance of local solicitors, who provide their services on a pro bono basis. Funding for these services is received from Cromer Town Council, Mid-Norfolk CAB and Norwich Consolidated Charities. With funding received from the Access to Justice Foundation, we have been able to make provisions for mobile legal advice to make access to legal advice even more accessible to all.

We operated a Rent Arrears Mediation Service for Norwich City Council housing tenants, which is partially funded by Norwich City Council.

We provide Debt Advice for people who are made vulnerable by society. This includes offenders, ex-offenders, people with mental health issues or learning difficulties, funded by the Money Advice and Pensions Service, Norwich City Council, Norwich Consolidated Charities, the Shaw Trust, Tudor Trust, A B Charitable Trust, the Mancroft Advice Project, Peoples Postcode Lottery, Septagon Charity and the Henry Smith Charity. This service is also funded through a partnership with Citizens Advice Norfolk. We have also provided debt assistance as part of the Norfolk Assistance Scheme operated by Norfolk County Council.

We are the lead agency for the Norfolk Community Advice Network, which works to improve the quality and accessibility of advice services across Norfolk. In 2020/21 funding was received from Norfolk County Council, Norwich City Council, Norfolk Community Foundation, the Children's Society, Tower Hamlets Community Advice Network and Mid-Norfolk CAB.

In conjunction with Leeway and Norwich City Council, and with funding from Norwich Consolidated Charities, we continued to provide advice and advocacy services for victims of domestic abuse.

Using funding received from Norwich Consolidated Charities, Norwich City Council, Septagon Charity, A B Charitable Trust, the Tudor Trust and the Henry Smith Charity, we provide advice on residency status and entitlements, as well as advice and representation for welfare benefit appeals, particularly for European Economic Area nationals.

Funding received from the Home Office as part of the EU Settlement Scheme, has enabled us to support the application process of European Economic Area nationals living in the UK to apply for a UK immigration status as part of our leaving the European Union.

In conjunction with the Suffolk Law Centre, and with funding from Norwich Consolidated Charities, we provide a Discrimination Law advice clinic.

We received funding from Norwich City Council, Norwich Consolidated Charities, UEA, A B Charitable Trust, the Henry Smith Charity, Septagon Charity, the Good Things Foundation, and the Lady Hind Trust to provide a Welfare Benefits Representation Service which is delivered by a team of law students and experienced volunteers, managed by an experienced Welfare Benefits Adviser and two Legal Assistants.

All our services are delivered with the support of volunteer UEA law students in accordance with a partnership agreement with the University of East Anglia.

We received funding from Norwich Consolidated Charities, A B Charitable Trust, the Lady Hind Trust, the Access to Justice Foundation, Septagon Charity, the Norfolk Community Foundation, the Children's Society and Office of the Police and Crime Commissioner for Norfolk to expand our Family Court Support Service to meet the increasing needs during the pandemic.

We received funding from the Legal Education Foundation's Justice First Fellowship programme to meet the cost of employing a Trainee Solicitor specialising in social welfare law.

We received funding from the Secretary of State for Justice, through the Access to Justice Foundation as part of the Community Justice Fund to enable us to avert full closure and to remain operational, providing specialist advice services remotely, at an increased level throughout the COVID-19 pandemic.

FINANCIAL REVIEW

Principal funding sources

In addition to the sources of funding referred to above, we acknowledge the receipt of funding from Norwich Consolidated Charities, Broadland District Council, Septagon Charity, the Norfolk Community Foundation, as well as donations from private organisations and individuals.

**Report of the Trustees
For The Year Ended 31st March 2021**

FINANCIAL REVIEW

Reserves policy

The directors have examined the charity's requirements for reserves in the light of the main risks to the organisation. The directors have established a policy that the charity's revenue reserves, which have not been committed or invested in tangible fixed assets, should represent three to four months of estimated total annual expenditure. The reserves are needed to meet the charity's working capital requirements and the directors believe that maintaining reserves at the target level would provide for the financing of a controlled reduction in the scope of the charity's operations in the event of a significant drop in funding.

Budgeted expenditure for 2021/22 is £821,585 and so the target for revenue reserves is between £205,396 and £273,861. As at 31 March 2021, revenue reserves amounted to £299,715 and so the reserves policy was satisfied at that date. Reserves are sufficient to fund continuing operations in the short term, but the directors continually monitor both the ongoing financial viability of the charity and endeavour to raise additional funding.

FUTURE PLANS

The pandemic has taught us that providing services both remotely and face to face will enable us to service a wider area of clients more effectively and are therefore we are going to take a hybrid approach to all of our services moving forward.

Subject to successful funding, we aim to maintain increased level of service hours across all of our services as client demand remains high. Published data shows that this trend will continue and there will be increasing numbers of vulnerable people requiring help as the country struggles to recover from the pandemic.

We will continue to support applications to the Home office as part of the EU Settlement Scheme until September 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Norfolk Community Law Service Limited is a registered charity and a company limited by guarantee, not having a share capital and not being run for profit. It is governed by its Memorandum and Articles of Association, which were most recently updated in April 2006. On 30 March 2005 the name of the company was changed from NDLS Limited to Norfolk Community Law Service Limited. The organisation originally took over the assets of Norwich & District Legal Services Committee on 1 April 1998, having operated in similar guises since 1985.

Recruitment and appointment of new directors

Directors are appointed by members of the company. Directors remain in office until retirement, resignation or removal by the members of the company. Directors are elected at the Annual General Meeting by those eligible to vote or may be co-opted during the year, pending election at the next Annual General Meeting.

The number of directors shall not be less than six but is not subject to any maximum.

Organisational structure

The directors are responsible for managing the charity and supervising its operations in accordance with its stated charitable objectives. The Chief Executive Officer is responsible to the directors for both the day to day operations of the charity and its future development. With the increasing size and complexity of the charity's operations, the management systems and delegated powers are subject to ongoing review.

Induction and training of new directors

New directors are informed about their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, decision making processes, the strategic development plan, and the recent financial performance of the charity.

Risk management

The directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Over the course of time, the directors have conducted reviews of the major risks to which the charity is exposed and systems have been put in place to mitigate those risks. These are updated periodically to ensure they meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03524607 (England and Wales)

Registered Charity number

1069066

Norfolk Community Law Service Limited

**Report of the Trustees
For The Year Ended 31st March 2021**

Registered office

14 Prince of Wales Road
Norwich
NR1 1LB

Trustees

Mr Benedict Keane	Chair
Ms Vanessa Morton	Vice-Chair
Mr David Butler	Hon Treasurer
Ms Sarah Blunden	
Mr John Ceybird	- resigned 30/04/21
Mr Christopher Cordingly	
Ms Sally Davenport	
Dr Annie Grant	- resigned 16/04/20
Ms Naomi Newell	- appointed 29/09/21
Mr Michael Pendred	
Mrs Margaret Sparrow	- resigned 01/03/21
Mr Paul Steward	
Mr Robert Tiffen	

Company Secretary

Mr David Butler - appointed 26/05/21

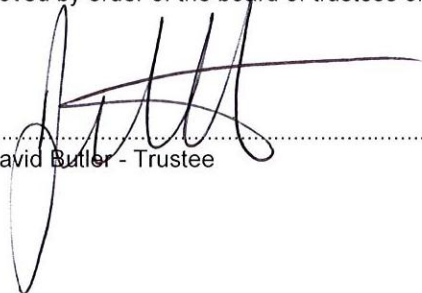
Independent Examiner

Aston Shaw Ltd
The Union Building
51-59 Rose Lane
Norwich
Norfolk
NR1 1BY

Bankers

Lloyds Bank plc
Gentlemans Walk
Norwich
NR2 1LZ

Approved by order of the board of trustees on 29 September 2021 and signed on its behalf by:


.....
Mr David Butler - Trustee

**Independent Examiner's Report to the Trustees of
Norfolk Community Law Service Limited**

Independent examiner's report to the trustees of Norfolk Community Law Service Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Aston Shaw

Dominic Shaw
FCCA
Aston Shaw Limited
The Union Building
51-59 Rose Lane
Norwich
Norfolk
NR1 1BY

Date: *11th November 2021*

Norfolk Community Law Service Limited

Statement of Financial Activities
For The Year Ended 31st March 2021

	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	167,004	642,450	809,454	561,348
Investment income	3	<u>105</u>	<u>-</u>	<u>105</u>	<u>445</u>
Total		167,109	642,450	809,559	561,793
EXPENDITURE ON					
Raising funds	4	8,523	75	8,598	9,921
Charitable activities	5	99,060	587,060	686,120	556,260
Governance costs	6	<u>-</u>	<u>5,126</u>	<u>5,126</u>	<u>5,415</u>
Total		107,583	592,261	699,844	571,596
NET INCOME/(EXPENDITURE)		59,526	50,189	109,715	(9,803)
Transfers between funds	14	<u>(685)</u>	<u>685</u>	<u>-</u>	<u>-</u>
Net movement in funds		58,841	50,874	109,715	(9,803)
RECONCILIATION OF FUNDS					
Total funds brought forward		184,672	5,329	190,001	199,804
TOTAL FUNDS CARRIED FORWARD		<u>243,513</u>	<u>56,203</u>	<u>299,716</u>	<u>190,001</u>

The notes form part of these financial statements

Norfolk Community Law Service Limited

Balance Sheet
31st March 2021

	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
FIXED ASSETS					
Tangible assets	11	2,516	36,100	38,616	5,584
CURRENT ASSETS					
Debtors	12	22,393	46,243	68,636	20,274
Cash at bank and in hand		<u>288,657</u>	<u>110,288</u>	<u>398,945</u>	<u>267,761</u>
		311,050	156,531	467,581	288,035
CREDITORS					
Amounts falling due within one year	13	(70,053)	(136,428)	(206,481)	(103,618)
NET CURRENT ASSETS		<u>240,997</u>	<u>20,103</u>	<u>261,100</u>	<u>184,417</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>243,513</u>	<u>56,203</u>	<u>299,716</u>	<u>190,001</u>
NET ASSETS		<u>243,513</u>	<u>56,203</u>	<u>299,716</u>	<u>190,001</u>
FUNDS	14				
Unrestricted funds				243,513	184,672
Restricted funds				<u>56,203</u>	<u>5,329</u>
TOTAL FUNDS				<u>299,716</u>	<u>190,001</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2021 and were signed on its behalf by:

Mr David Butler - Trustee

The notes form part of these financial statements

Norfolk Community Law Service Limited

Cash Flow Statement
For The Year Ended 31st March 2021

	Notes	31/3/21 £	31/3/20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>181,287</u>	<u>(5,444)</u>
Net cash provided by/(used in) operating activities		<u>181,287</u>	<u>(5,444)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(50,208)	(10,292)
Interest received		<u>105</u>	<u>445</u>
Net cash used in investing activities		<u>(50,103)</u>	<u>(9,847)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		131,184	(15,291)
Cash and cash equivalents at the beginning of the reporting period		<u>267,761</u>	<u>283,052</u>
Cash and cash equivalents at the end of the reporting period		<u>398,945</u>	<u>267,761</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
For The Year Ended 31st March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/21 £	31/3/20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	109,715	(9,803)
Adjustments for:		
Depreciation charges	17,176	5,592
Interest received	(105)	(445)
(Increase)/decrease in debtors	(48,362)	86,374
Increase/(decrease) in creditors	<u>102,863</u>	<u>(87,162)</u>
Net cash provided by/(used in) operations	<u>181,287</u>	<u>(5,444)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>267,761</u>	<u>131,184</u>	<u>398,945</u>
	<u>267,761</u>	<u>131,184</u>	<u>398,945</u>
Total	<u>267,761</u>	<u>131,184</u>	<u>398,945</u>

**Notes to the Financial Statements
For The Year Ended 31st March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included on the Statement of Financial Activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grant income for costs shared with joint partner agencies is recognised as income to the extent that the grant has been spent at the end of the financial year. Unspent grants for shared costs are included within creditors.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Overheads have been allocated on an appropriate basis consistent with previous years.

Expenditure on raising funds includes costs which are incurred directly in support of expenditure on the objects of the charitable company.

Expenditure on charitable activities includes governance costs which are incurred in connection with the administration of the charitable company and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Equipment	- 50% on cost

Since the premises occupied by the company are held under a licence with a notice period of six months, property improvements are written off to the Statement of Financial Activities as incurred.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable company's charitable objectives at the discretion of the directors.

Restricted funds can only be used for particular restricted purposes within the charitable objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

Investment income and gains are allocated to the appropriate fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions

The charitable company offers membership of a defined contribution pension scheme to its employees. Contributions payable are charged in the Statement of Financial Activities in the period to which they relate. The charitable company has no responsibility for the management of the pension scheme, which is provided by a third party.

Notes to the Financial Statements - continued
For The Year Ended 31st March 2021

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	8,901	15,740
Grants	<u>800,553</u>	<u>545,608</u>
	<u>809,454</u>	<u>561,348</u>

Grants received, included in the above, are as follows:

	31/3/21	31/3/20
	£	£
Norwich Consolidated Charities	72,780	103,710
Money Advice and Pensions Service	67,930	52,063
Broadland District Council	5,000	5,000
University of East Anglia	50,000	50,000
Norwich City Council - Housing Mediation	5,000	5,000
Cromer Town Council	1,500	1,500
Office of the Police & Crime Commissioner	29,016	-
Norwich City Council - Consortium	46,360	46,360
Norfolk County Council - NCAN	58,074	32,779
Norwich City Council - NCAN	3,750	3,750
Paul Bassham Trust	-	2,000
Access To Justice Foundation	82,475	-
Lady Hind Trust	1,000	-
Shelroy Trust	-	5,000
Mid-Norfolk Citizens Advice	4,040	4,160
A B Charitable Trust	15,000	15,000
Geoffrey Watling Trust	-	10,000
Shaw Trust	9,072	10,573
The Legal Education Foundation	39,712	11,124
Mancroft Advice Project	5,750	5,306
Henry Smith Foundation	19,700	25,794
Septagon Charity	70,000	30,000
Leeway	43,293	103,096
Migrant Helpline	-	1,000
Good Things Foundation	875	1,250
The Charity of Lilian Armitage	-	10,000
Age UK Norfolk	-	750
Public Health - Suicide Prevention	19,610	9,725
Norfolk Assistance Scheme	8,970	100
Police and Crime Commissioner for Norfolk	-	568
Home Office	34,546	-
The Tudor Trust	30,000	-
Norfolk Community Foundation	42,420	-
People's Postcode Trust	18,027	-
The Children's Society	<u>16,653</u>	-
	<u>800,553</u>	<u>545,608</u>

3. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Deposit account interest	<u>105</u>	<u>445</u>

Notes to the Financial Statements - continued
For The Year Ended 31st March 2021

4. RAISING FUNDS

Raising donations and legacies

	31/3/21	31/3/20
	£	£
Staff costs	6,697	9,205
Fundraising and project development	<u>1,901</u>	<u>716</u>
	<u>8,598</u>	<u>9,921</u>

5. CHARITABLE ACTIVITIES

Expenditure on charitable activities

	31/3/21	31/3/20
	£	£
Staff costs	506,672	421,059
Pension	21,503	18,998
Subcontract	12,348	15,322
Insurance and subscriptions	5,401	6,021
Telephone, postage, printing and stationery	9,276	10,707
Sundries	3,343	10
Advertising and publicity	2,340	2,339
Staff training and expenses	2,318	5,430
Volunteer training and expenses	298	1,432
Rent, Rates and room hire	32,082	33,533
IT support and computer consumables	29,442	22,664
NCAN referral system costs	26,830	-
Journals and books	897	1,010
Statutory registration fees	35	13
Equipment repairs and renewals	3,147	629
Interpreters	6,154	3,431
Payroll costs	2,099	1,641
Professional fees	-	360
Client disbursements	2,780	4,696
Bank charges	129	61
Storage	1,850	1,312
Depreciation	<u>17,176</u>	<u>5,592</u>
	<u>686,120</u>	<u>556,260</u>

6. SUPPORT COSTS

	Governance costs
	£
Governance costs	<u>5,126</u>

Support costs, included in the above, are as follows:

Governance costs

	31/3/21	31/3/20
	Governance costs	Total activities
	£	£
Accountancy costs	3,250	3,930
Quality Advice Standard Audit costs	1,876	-
Annual Report and AGM	<u>-</u>	<u>1,485</u>
	<u>5,126</u>	<u>5,415</u>

Notes to the Financial Statements - continued
For The Year Ended 31st March 2021

7. NET INCOME/(EXPENDITURE)

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

	31/3/21	31/3/20
	£	£
Accountancy costs	3,250	3,930
Audit Costs	1,876	-
Depreciation - owned assets	<u>17,176</u>	<u>5,592</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Any payments to directors are only in respect of reimbursements for purchases made on behalf of the charity.

9. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	513,369	430,264
Other pension costs	<u>21,503</u>	<u>18,998</u>
	<u>534,872</u>	<u>449,262</u>

The average monthly number of employees during the year was as follows:

	31/3/21	31/3/20
Administration	7	7
Employed on projects	<u>17</u>	<u>13</u>
	<u>24</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (YEAR ENDED 31ST MARCH 2020)

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	171,226	390,122	561,348
Investment income	<u>445</u>	<u>-</u>	<u>445</u>
Total	171,671	390,122	561,793
EXPENDITURE ON			
Raising funds and charitable activities	161,563	404,618	566,181
Charitable activities			
Governance costs	<u>1,517</u>	<u>3,898</u>	<u>5,415</u>
Total	<u>163,080</u>	<u>408,516</u>	<u>571,596</u>
NET INCOME/(EXPENDITURE)	8,591	(18,394)	(9,803)

Notes to the Financial Statements - continued
For The Year Ended 31st March 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	176,081	23,723	199,804
TOTAL FUNDS CARRIED FORWARD	<u>184,672</u>	<u>5,329</u>	<u>190,001</u>

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 1st April 2020	-	58,400	58,400
Additions	<u>32,685</u>	<u>17,523</u>	<u>50,208</u>
At 31st March 2021	<u>32,685</u>	<u>75,923</u>	<u>108,608</u>
DEPRECIATION			
At 1st April 2020	-	52,816	52,816
Charge for year	<u>3,269</u>	<u>13,907</u>	<u>17,176</u>
At 31st March 2021	<u>3,269</u>	<u>66,723</u>	<u>69,992</u>
NET BOOK VALUE			
At 31st March 2021	<u>29,416</u>	<u>9,200</u>	<u>38,616</u>
At 31st March 2020	<u>-</u>	<u>5,584</u>	<u>5,584</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Trade debtors	66,064	18,482
Prepayments	<u>2,572</u>	<u>1,792</u>
	<u>68,636</u>	<u>20,274</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Deferred income	103,307	80,370
Creditors and accruals	<u>103,175</u>	<u>23,248</u>
	<u>206,482</u>	<u>103,618</u>

Notes to the Financial Statements - continued
For The Year Ended 31st March 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Deferred income

	31/3/21 £
At 1st April 2020	80,370
Resources deferred during the year	103,307
Amounts released to income from previous years	<u>(80,370)</u>
At 31st March 2021	<u>103,307</u>

Restricted income is deferred where funding has been received in advance of entitlement or where income and grants are subject to performance-related conditions and received in advance of delivering the services.

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	184,672	59,526	(685)	243,513
Restricted funds				
Debt Service	-	2,076	-	2,076
Norfolk Community Advice Network	-	15,894	-	15,894
Welfare Benefits	-	2,401	-	2,401
Migrant Workers	568	1,465	-	2,033
Debt Advice Support	543	-	-	543
Free Legal Advice and Volunteers	-	980	-	980
Family Court Support Service	3,342	(1,060)	-	2,282
Justice First Fellowship	876	(299)	-	577
Accommodation	<u>-</u>	<u>28,732</u>	<u>685</u>	<u>29,417</u>
	<u>5,329</u>	<u>50,189</u>	<u>685</u>	<u>56,203</u>
TOTAL FUNDS	<u>190,001</u>	<u>109,715</u>	<u>-</u>	<u>299,716</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,109	(107,583)	59,526
Restricted funds			
Debt Service	115,672	(113,596)	2,076
Norfolk Community Advice Network	110,730	(94,836)	15,894
Migrant Workers	108,142	(106,676)	1,465
Debt Advice Support	1,630	(1,630)	-
Free Legal Advice and Volunteers	70,098	(69,118)	980
Housing Mediation	5,000	(5,000)	-
Welfare Benefits	73,835	(71,434)	2,401
Family Court Support Service	84,307	(85,367)	(1,060)
Justice First Fellowship	41,036	(41,335)	(299)
Accommodation	<u>32,000</u>	<u>(3,268)</u>	<u>28,732</u>
	<u>642,450</u>	<u>(592,261)</u>	<u>50,189</u>
TOTAL FUNDS	<u>809,559</u>	<u>(699,844)</u>	<u>109,715</u>

Notes to the Financial Statements - continued
For The Year Ended 31st March 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	176,081	8,591	184,672
Restricted funds			
Norfolk Community Advice Network	15,000	(15,000)	-
Migrant Workers	-	568	568
Debt Advice Support	1,223	(680)	543
Family Court Support Service	7,500	(4,158)	3,342
Justice First Fellowship	-	876	876
	<u>23,723</u>	<u>(18,394)</u>	<u>5,329</u>
TOTAL FUNDS	<u>199,804</u>	<u>(9,803)</u>	<u>190,001</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	171,671	(163,080)	8,591
Restricted funds			
Debt Service	91,665	(91,665)	-
Norfolk Community Advice Network	51,120	(66,120)	(15,000)
Migrant Workers	123,693	(123,125)	568
Debt Advice Support	4,016	(4,696)	(680)
Free Legal Advice and Volunteers	51,500	(51,500)	-
Housing Mediation	5,000	(5,000)	-
Welfare Benefits	41,004	(41,004)	-
Family Court Support Service	6,000	(10,158)	(4,158)
Justice First Fellowship	16,124	(15,248)	876
	<u>390,122</u>	<u>(408,516)</u>	<u>(18,394)</u>
TOTAL FUNDS	<u>561,793</u>	<u>(571,596)</u>	<u>(9,803)</u>

Unrestricted funds

The unrestricted funds represent the free funds of the charity which have not been designated for a particular purpose.

Included in the unrestricted funds is £50,000 from Septagon Charity. These funds have no restrictions imposed on them, but they were given towards a forecasted shortfall in the budget for 2021/22. This has generated a large surplus at the year end and has increased the reserves to cover a potential deficit in the budget for 2021/22.

Restricted funds

Restricted funds comprise the following:

- Debt Service

This service, which provides debt advice for vulnerable clients e.g. offenders, ex-offenders, people with mental health issues or learning difficulties, is funded by the Money Advice and Pensions Service, Norwich City Council, Norwich Consolidated Charities, the Shaw Trust, Tudor Trust, A B Charitable Trust, The Mancroft Advice Project, Peoples Postcode Lottery, Septagon Charity, the Henry Smith Charity and the Access to Justice Foundation. Work for the Norfolk Assistance Scheme is funded by Norfolk County Council. £2,076 is carried forward into 2021/22, this is the net value of assets funded for the service in 2020/21.

Notes to the Financial Statements - continued
For The Year Ended 31st March 2021

14. MOVEMENT IN FUNDS - continued

- Norfolk Community Advice Network

This service is partly funded by Norfolk County Council, Norwich City Council, Norfolk Community Foundation, the Children's Society, Tower Hamlets Community Advice Network, Mid-Norfolk CAB and the Access to Justice Foundation. £15,894 is carried forward into 2021/22, which includes £532 net value of assets funded for the service in 2020/21.

- Migrant Workers

In conjunction with Leeway and Norwich City Council, and with funding from Norwich Consolidated Charities, we provide advice and advocacy service for victims of domestic abuse. This service is also funded by Septagon Charity, A B Charitable Trust, the Tudor Trust, the Henry Smith Charity and the Access to Justice Foundation to provide advice on residency status and entitlements and advice and representation for welfare benefit appeals, particularly for European Economic Area nationals. The service is also funded by the Home Office as part of the EU Settlement Scheme, to enable us to support the application process of European Economic Area nationals living in the UK to apply for a UK immigration status as part of our leaving the European Union. £2,033 is carried forward into 2021/22.

- Debt Advice Support

Funds of £543 were brought forward from grants provided in a previous year by the former Norfolk & Suffolk Probation Trust and Norwich Consolidated Charities to fund the costs of clients applying for Debt Relief Orders or Bankruptcy Orders and similar disbursements, this remained unspent and has been carried forward to 2021/22. During the year further funding of £1,630 was received from Norwich Consolidated Charities to cover such orders and disbursements, this was expended during the year.

- Free Legal Advice and Volunteers

This service is partially funded by the University of East Anglia to organise, manage and train the student volunteers who assist in the delivery of all NCLS services, including the Free Legal Advice service which is provided by volunteer legal professionals. Funding was received from Mid Norfolk CAB, Norwich Consolidated Charities. A grant towards the provision of a weekly free legal advice drop-in service in Cromer was received from Cromer Town Council. The Access to Justice Foundation provided funding to continue services through the pandemic and also funded mobile legal advice for this service. £980 is carried forward into 2021/22.

- Housing Mediation

This service is partially funded by Norwich City Council to provide a housing mediation service for Norwich City Council housing tenants.

- Welfare Benefits

This Welfare Benefits Service is partially funded by Norwich City Council, Norwich Consolidated Charities, Henry Smith Charity, A B Charitable Trust, Septagon Charity, The Good Things Foundation, the Lady Hind Trust and the Access to Justice Foundation. £2,401 is carried forward into 2021/22.

- Family Court Support Service

Funding for the service came from the Access to Justice Foundation, Norwich Consolidated Charities, A B Charitable Trust, the Lady Hind Trust, Septagon Charity, Norfolk Community Foundation, the Children's Society and OPCC for Norfolk. £2,282 is carried forward into 2021/22.

- Justice First Fellowship

We were awarded funding over two years by the Legal Education Foundation to provide a two-year solicitor training contract, with £39,712 received for the period to 31 March 2021. Additional funding for the service came from the Access to Justice Foundation and Norwich Consolidated Charities. £577 is carried forward into 2021/22.

- Accommodation

The Secretary of State, through the Access to Justice Foundation, provided funding to the charity to enable improvements to be made to our new premises and to continue to provide our vital services to the vulnerable people that need it the most. £29,417 is carried forward into 2021/22, this is the net value of Lease Costs & Improvements funded in 2020/21.

Notes to the Financial Statements - continued
For The Year Ended 31st March 2021

15. OTHER FINANCIAL COMMITMENTS

On 29th March 2021, the company signed a ten-year lease agreement on a property- 14 Prince of Wales Road, Norwich. The agreed rent on the property is £22,360 per annum which is subject to review on the fifth anniversary of the lease. The company has the option to terminate the lease on 29th March 2023, 2025, 2027 or 2029 subject to 6 months written notice being given.

16. RELATED PARTY DISCLOSURES

All related party relationships and interests are required to be disclosed and documented at every Board meeting. There were no related party transactions for the year ended 31 March 2021 (2020: £nil).

17. PENSIONS

The charitable company offers to its employees membership of a defined contribution pension scheme managed by the Pensions Trust. The scheme was set up with effect from 1 November 2006. For each employee who elects to join the scheme or has a Self-Invested Pension Plan (SIPP), the charitable company (at its sole discretion) currently pays in 5% of the employee's gross pay to the scheme or SIPP. Contributions payable for the year amounted to £21,504 (2020 - £18,999) and are charged in the Statement of Financial Activities.

The assets of the scheme and of SIPPs are held separately from the charitable company.

Norfolk Community Law Service Limited

Detailed Statement of Financial Activities
For The Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,901	15,740
Grants	<u>800,553</u>	<u>545,608</u>
	809,454	561,348
Investment income		
Deposit account interest	<u>105</u>	<u>445</u>
Total incoming resources	809,559	561,793
EXPENDITURE		
Raising donations and legacies, and charitable activities		
Salaries and social security	513,369	430,264
Pensions	21,503	18,998
Subcontract	12,348	15,322
Insurance and subscriptions	5,702	6,021
Telephone, postage, printing and stationery	9,276	10,707
Sundries	3,343	10
Advertising and publicity	2,340	2,339
Staff training and expenses	2,318	5,430
Volunteer training and expenses	298	1,432
Rent and room hire	32,082	33,533
IT support and computer consumables	29,442	22,664
Journals and books	897	1,010
Statutory registration fees	35	13
Equipment repairs and renewals	3,147	629
Interpreters	6,154	3,431
Payroll costs	2,099	1,641
Professional fees	-	360
Fundraising and project development	1,600	716
Client disbursements	2,780	4,696
Bank charges	129	61
Storage	1,850	1,312
NCAN referral system costs	26,830	-
Depreciation of tangible fixed assets	<u>17,176</u>	<u>5,592</u>
	694,718	566,181
Support costs		
Governance costs		
Accountancy costs	3,250	3,930
Audit costs	1,876	-
Annual Report and AGM	<u>-</u>	<u>1,485</u>
	5,126	5,415
Total resources expended	<u>699,844</u>	<u>571,596</u>
Net income/(expenditure)	<u>109,715</u>	<u>(9,803)</u>