

Charity registration number 1069066

Company registration number 03524607 (England and Wales)

NORFOLK COMMUNITY LAW SERVICE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

NORFOLK COMMUNITY LAW SERVICE LIMITED

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NORFOLK COMMUNITY LAW SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Sarah Blunden - Chair	appointed Chair 30/03/22
	Mr Benedict Keane - Chair	resigned 30/03/22
	Mr David Butler - Vice-Chair and Hon Treasurer	appointed Vice-Chair 30/03/22
	Ms Vanessa Morton - Vice-Chair	resigned 26/01/22
	Mr John Ceybird	resigned 30/04/21
	Mr Christopher Cordingly	
	Ms Sally Davenport	
	Ms Rachel Higgs	appointed 26/01/22
	Ms Naomi Newell	appointed 29/09/21
	Mr Michael Pendred	ended 09/08/2022
Secretary	Mr Paul Steward	
	Mr Robert Tiffin	
	Ms Aqmar Zakaria	appointed 30/03/22
Charity number	1069066	
Company number	03524607	
Registered office	14 Prince of Wales Road	
	Norwich	
	Norfolk	
	NR1 1LB	
Independent Examiner	Aston Shaw Limited	
	Chartered Certified Accountants	
	The Union Building, 51-59 Rose Lane	
	Norwich	
	Norfolk	
	England	
Bankers	NR1 1BY	
	Lloyds Bank plc	
	Gentleman's Walk	
	Norwich	
	Norfolk	
	NR2 1LZ	

NORFOLK COMMUNITY LAW SERVICE LIMITED

Report of the Trustees

FOR THE YEAR ENDED 31 MARCH 2022

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 31 March 2022.

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.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

NORFOLK COMMUNITY LAW SERVICE LIMITED

Report of the Trustees

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Charitable activities

In the financial year Norfolk Community Law Service Limited (NCLS) continued to deliver the majority of services remotely, but we were able to resume some face to face appointments for clients when COVID-19 restrictions were eased. During the year NCLS relocated into offices in a prominent city centre location to make services more accessible as demand continued to grow. NCLS helped 3,443 clients in 2021/22. This includes 2,782 new clients, an increase of 6% from 2020/21. These clients were helped with 3,429 legal matters, an increase from 2020/21 when clients were helped with 3,244 matters. As well as the number of clients/cases increasing, the complexity of clients needs continued to increase, with the average number of interventions on each case increasing across all services.

NCLS continues to provide free legal advice clinics 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, Norfolk CAB, Community Justice Fund and Norwich Consolidated Charities. With funding received from Access to Justice Foundation, we have been able to continue to offer a mobile service to make legal advice even more accessible to all.

We continued to operate 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 including offenders, ex-offenders, people with mental health issues or learning difficulties. This is funded by the Money Advice and Pensions Service, Norwich City Council, Norwich Consolidated Charities, Shaw Trust, Tudor Trust, A B Charitable Trust, Community Justice Fund, Mancroft Advice Project, Peoples Postcode Lottery, Advice UK and Norfolk County Council. Funding from the Norfolk Women's Fund, through Norfolk Community Foundation, enabled us to pilot a Women's debt service to increase access to specialist debt advice for women to empower them to take control of their finances.

We are the lead agency for Norfolk Community Advice Network, which works to improve the quality and accessibility of advice services across Norfolk. In 2021/22 funding was received from Norfolk County Council, Norwich City Council, Norfolk Community Foundation, Children's Society, Hut42, One Norwich, Norfolk & Waveney Wellbeing Service and Norfolk CAB.

With funding from Norwich City Council and Norwich Consolidated Charities, we continued to provide specialist legal advice and support for victims of domestic abuse.

Using funding received from Norwich Consolidated Charities, Norwich City Council, the Community Justice Fund, A B Charitable Trust, the Tudor Trust and the Children's Society, we continued to provide advice on residency status and entitlements.

Continued funding from the Home Office as part of the EU Settlement Scheme, has helped to enable us to continue 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 provided a Discrimination Law advice clinic.

We received funding from Norwich City Council, Norwich Consolidated Charities, A B Charitable Trust, Paul Bassham Trust, Community Justice Fund, Arnold Clark, Good Things Foundation, Tudor Trust, Lady Hind Trust, Hopstead and Allen & Overy Foundation to provide a Welfare Benefits Representation Service.

NORFOLK COMMUNITY LAW SERVICE LIMITED

Report of the Trustees

FOR THE YEAR ENDED 31 MARCH 2022

We received funding from Norwich Consolidated Charities, Community Justice Fund, A B Charitable Trust, Lady Hind Trust, Access to Justice Foundation, Noel Buxton Trust, Norfolk Community Foundation, Children's Society and Paul Bassham Trust to help towards the cost of the Family Court Support service.

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 the Legal Education Foundation's Justice First Fellowship programme to meet the cost of employing a Trainee Solicitor, who became fully qualified during the year specialising in social welfare law.

We received funding from Arnold Clark, R C Snelling Trust and Norfolk County Council, as well as donations from individuals, to assist us to equip the refurbished offices to enable them to open and operate, resuming face to face appointments for some clients.

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, Community Justice Fund, Norfolk & Norwich Law Society, Tudor Trust, Broadland District Council, Norfolk Community Foundation, Septagon Trust (funding received in 2020/21), as well as donations from private organisations and individuals.

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 2022/23 is £903,548 and therefore the target for revenue reserves is between £225,887 and £301,183. As at 31 March 2022, revenue reserves amounted to £305,882 (Net current assets) 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.

Plans for future periods

NCLS will work towards the key objectives set out in its Strategic Plan 2022-2025 providing high quality legal case work; accessible services; empowering clients to assert their rights; identifying legal gaps and delivering social change.

NCLS plans to continue to offer services on a hybrid basis to suit the individual needs of clients.

Subject to successful funding, we aim to maintain increased level of service hours across all services as client demand remains high. Published data shows that this trend will continue and there will be increasing numbers of people who have been made vulnerable by society requiring help as the country struggles with the current financial crisis.

We will continue to support clients with their applications to the Home Office as part of the EU Settlement Scheme until March 2023.

NORFOLK COMMUNITY LAW SERVICE LIMITED

Report of the Trustees

FOR THE YEAR ENDED 31 MARCH 2022

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 and remain in office until retirement, resignation or removal by the members of the company. New 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 fewer 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.

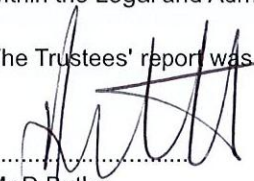
Risk management

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.

The Trustees who served during the year and up to the date of signature of the financial statements are disclosed within the Legal and Administrative Information section of the financial statements.

The Trustees' report was approved by the Board of Trustees.


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Mr D Butler

Trustee

Date: 19/8/22

NORFOLK COMMUNITY LAW SERVICE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORFOLK COMMUNITY LAW SERVICE LIMITED

I report to the charity trustees on my examination of the accounts of Norfolk Community Law Service Limited for the year ended 31st March 2022.

Responsibilities and basis of report

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

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

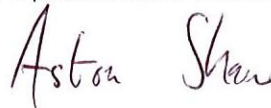
Independent examiner's statement

Since 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 that in any material respect:

- 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 financial statements to be reached.



Dominic Shaw FCCA

Aston Shaw Limited
Chartered Certified Accountants
The Union Building, 51-59 Rose Lane
Norwich
Norfolk
NR1 1BY
England

Dated:

19th August 2022

NORFOLK COMMUNITY LAW SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
Income from:							
Donations and legacies	3	101,149	788,708	889,857	165,772	642,450	808,222
Charitable activities	4	48	-	48	1,233	-	1,233
Investments	5	68	-	68	105	-	105
Total income		101,265	788,708	889,973	167,110	642,450	809,560
Expenditure on:							
Raising funds	6	13,195	20	13,215	8,523	75	8,598
Charitable activities	7	134,136	689,230	823,366	99,060	592,185	691,245
Total expenditure		147,331	689,250	836,581	107,583	592,260	699,843
Gross transfers between funds		-	-	-	(685)	685	-
Net movement in funds		(46,066)	99,458	53,392	58,842	50,875	109,717
Fund balances at 1 April 2021		243,513	56,204	299,717	184,671	5,329	190,000
Fund balances at 31 March 2022		197,447	155,662	353,109	243,513	56,204	299,717

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NORFOLK COMMUNITY LAW SERVICE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		47,227		38,616
Current assets					
Debtors	11	55,632		68,636	
Cash at bank and in hand		402,775		398,945	
		<u>458,407</u>		<u>467,581</u>	
Creditors: amounts falling due within one year	12	<u>(152,525)</u>		<u>(206,480)</u>	
Net current assets			305,882		261,101
Total assets less current liabilities			<u>353,109</u>		<u>299,717</u>
Income funds					
Restricted funds	15	155,662		56,204	
Unrestricted funds		197,447		243,513	
		<u>353,109</u>		<u>299,717</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 9/8/22

Mr D Butler
Trustee

Company registration number 03524607

NORFOLK COMMUNITY LAW SERVICE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	19		34,749		181,287
Investing activities					
Purchase of tangible fixed assets		(30,987)		(50,208)	
Investment income received		68		105	
Net cash used in investing activities			(30,919)		(50,103)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			3,830		131,184
Cash and cash equivalents at beginning of year			398,945		267,761
Cash and cash equivalents at end of year			402,775		398,945

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Norfolk Community Law Service Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

1.1 Accounting convention

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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind donated for distribution 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.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% on cost
Fixtures and fittings	50% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	11,139	5,800	16,939	4,696	2,972	7,668
Grants - government	5,000	446,633	451,633	5,000	274,757	279,757
Grants - other	85,010	336,275	421,285	156,076	364,721	520,797
	<u>101,149</u>	<u>788,708</u>	<u>889,857</u>	<u>165,772</u>	<u>642,450</u>	<u>808,222</u>
Grants receivable for core activities						
Norfolk County Council	-	151,329	151,329	-	58,074	58,074
Money Advice and Pensions Service	-	90,603	90,603	-	67,930	67,930
Home Office	-	84,650	84,650	-	34,546	34,546
Community Justice Fund	24,010	45,990	70,000	-	-	-
Access to Justice Foundation	-	68,158	68,158	-	82,475	82,475
Public Health - Suicide Prevention	-	62,942	62,942	-	19,610	19,610
Norwich Consolidated Charities	45,000	9,460	54,460	70,000	-	70,000
University of East Anglia	-	50,000	50,000	-	50,000	50,000
Norwich City Council - Consortium	-	46,360	46,360	-	46,360	46,360
The Legal Education Foundation	-	39,985	39,985	-	39,712	39,712
Tudor Trust	-	32,000	32,000	-	30,000	30,000
Norfolk Community Foundation	-	22,048	22,048	-	42,420	42,420
The Children's Society	-	20,004	20,004	-	16,653	16,653
A B Charitable Trust	15,000	-	15,000	15,000	-	15,000
Hopestead	-	10,000	10,000	-	-	-
Allen & Overy Foundation	-	9,000	9,000	-	-	-
Shaw Trust	-	8,766	8,766	-	9,072	9,072
Broadland District Council	5,000	-	5,000	5,000	-	5,000
Norwich City Council - Housing Mediation	-	5,000	5,000	-	5,000	5,000
Other	1,000	26,613	27,613	71,076	137,626	208,702
	<u>90,010</u>	<u>782,908</u>	<u>872,918</u>	<u>161,076</u>	<u>639,478</u>	<u>800,554</u>

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Unrestricted Funds 2022 £	Unrestricted funds 2021 £
Other income	48	1,233

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	68	105

6 Expenditure on raising funds

	Total 2022 £	Total 2021 £
Fundraising and project development	1,531	1,901
Staff costs	11,684	6,697
Total	13,215	8,598

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Expenditure on charitable activities

	2022	2021
	£	£
Salaries and Social Security	636,321	506,672
Pensions	27,754	21,504
Sub-Contractor Costs	7,513	12,348
Depreciation	22,376	17,177
Office Rent and Rates	17,875	32,079
Insurances	2,991	2,144
Repairs & Renewals	292	3,147
Advert & Promotion	274	2,338
Postage	1,374	1,335
Telephone	4,462	6,068
Software/IT	28,035	29,392
Interpreters	11,613	6,153
Direct Service Costs	483	-
Referral System	22,151	26,830
Relocation Costs	3,148	3,238
Audit/Independent examination	3,574	3,250
AGM/Annual Report	1,599	-
Bank Charges	200	128
Stationery & Printing	1,549	1,873
Affiliations/Subscriptions	3,817	3,257
Sundry Expenses	65	146
Staff Training	4,838	880
Staff Expenses	4,764	1,437
Volunteers Expenses & Training	478	298
Cleaning and Utilities	5,406	-
Quality Advice Standard Audit Costs	-	1,875
Accounting Software	624	50
Client Disbursements	4,980	2,780
Journals and Books	1,084	897
Payroll Charges	2,217	2,100
Files Storage & Waste Disposal	1,509	1,849
	<u>823,366</u>	<u>691,245</u>
Analysis by fund		
Unrestricted funds	134,136	99,060
Restricted funds	689,230	592,185
	<u>823,366</u>	<u>691,245</u>

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Trustees

Remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Expenses

Any payments to trustees are only in respect of reimbursements for purchases made on behalf of the charity. There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year 31 March 2021.

9 Employees

The average monthly number of employees during the year was: 27

	2022 Number	2021 Number
Administration	8	7
Employed on projects	19	17
	<hr/>	<hr/>
Total	27	24
	<hr/>	<hr/>

Employment costs

	2022 £	2021 £
Wages and salaries	648,005	513,369
Pension costs	27,754	21,504
	<hr/>	<hr/>
	675,759	534,873
	<hr/>	<hr/>

There were no employees whose annual remuneration was more than £60,000.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	32,685	75,922	108,607
Additions	13,964	17,023	30,987
At 31 March 2022	46,649	92,945	139,594
Depreciation and impairment			
At 1 April 2021	3,269	66,723	69,992
Depreciation charged in the year	4,665	17,710	22,375
At 31 March 2022	7,934	84,433	92,367
Carrying amount			
At 31 March 2022	38,715	8,512	47,227
At 31 March 2021	29,416	9,200	38,616

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	48,048	66,064
Prepayments and accrued income	7,584	2,572
	55,632	68,636

12 Creditors

	2022 £	2021 £
Amounts falling due within one year:		
Other taxation and social security	11,512	10,723
Deferred income	127,600	103,307
Trade creditors	9,677	39,010
Other creditors	-	47,861
Accruals and deferred income	3,736	5,579
	152,525	206,480

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Deferred income

	2022 £	2021 £
Arising from government grants	28,480	53,911
Other deferred income	99,120	49,396
	<u>127,600</u>	<u>103,307</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	<u>127,600</u>	<u>103,307</u>
Movements in the year:		
Deferred income at 1 April 2021	103,307	80,370
Released from previous periods	(103,307)	(80,370)
Resources deferred in the year	<u>127,600</u>	<u>103,307</u>
Deferred income at 31 March 2022	<u>127,600</u>	<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 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £27,754 (2021 - £21,504).

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.

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

NORFOLK COMMUNITY LAW SERVICE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 1 April 2021 £	Movement in funds			Incoming resources £	Resources expended 31 March 2022 £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £				
Debt Service	-	115,672	(113,596)		-	2,076	163,017	(144,590)				20,503
Norfolk Community Advice Network	-	110,730	(94,836)		-	15,894	170,396	(104,029)				82,261
Welfare Benefits	-	73,835	(71,434)		-	2,401	77,891	(80,292)				-
Migrant Workers	568	108,142	(106,677)		-	2,033	127,469	(129,502)				-
Debt Advice Support	543	1,630	(1,630)		-	543	680	(90)				1,133
Free Legal Advice and Volunteers	-	70,098	(69,118)		-	980	94,770	(95,750)				-
Family Court Support Service	3,342	84,307	(85,367)		-	2,282	82,308	(84,150)				440
Justice First Fellowship	876	41,036	(41,335)		-	577	39,985	(40,562)				-
Fundraising	-	-	-		-	-	5,020	(20)				5,000
Accommodation	-	32,000	(3,268)		685	29,417	19,922	(3,015)				46,324
Housing Mediation	-	5,000	(5,000)		-	-	5,000	(5,000)				-
Governance	-	-	-		-	-	2,250	(2,250)				-
	5,329	642,450	(592,261)		685	56,204	788,708	(689,250)				155,662

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,209	46,018	47,227	2,516	36,100	38,616
Current assets	196,238	109,644	305,882	240,997	20,104	261,101
	<u>197,447</u>	<u>155,662</u>	<u>353,109</u>	<u>243,513</u>	<u>56,204</u>	<u>299,717</u>

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

(Continued)

Unrestricted funds

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

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 Money Advice and Pensions Service, Norwich City Council, Norwich Consolidated Charities, Shaw Trust, Tudor Trust, A B Charitable Trust, Community Justice Fund, Mancroft Advice Project, Peoples Postcode Lottery, Advice UK, Norfolk County Council and Norfolk Women's Fund. £20,040 is carried forward into 2022/23, this includes £462 for the net value of equipment acquired through funding for the service.

- Norfolk Community Advice Network

This service is funded by Norfolk County Council, Norwich City Council, Norfolk Community Foundation, Children's Society, Hut42, One Norwich, Norfolk & Waveney Wellbeing Service and Mid-Norfolk CAB. £82,261 is carried forward into 2022/23.

- Migrant Workers

This service is partly funded by Norwich Consolidated Charities, Norwich City Council, the Community Justice Fund, A B Charitable Trust, the Tudor Trust and Children's Society 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 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. All resources were expended at the year ending 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. £680 was received and £90 was expended in 2021/22. £1,133 remains unspent and has been carried forward to 2022/23.

- 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 also received from Norfolk CAB, Community Justice Fund and 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 mobile legal advice for this service. All resources were expended at the year ending 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. All resources were expended at the year ending 2021/22.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

(Continued)

- Welfare Benefits

The Welfare Benefits Service is partially funded by Norwich City Council, Norwich Consolidated Charities, A B Charitable Trust, Paul Bassham Trust, Community Justice Fund, Arnold Clark, Good Things Foundation, Tudor Trust, Lady Hind Trust, Hopestead and Allen & Overy Foundation. All resources were expended at the year ending 2021/22.

- Family Court Support Service

The family service was partly funded by Norwich Consolidated Charities, Community Justice Fund, A B Charitable Trust, Lady Hind Trust, Access to Justice Foundation, Noel Buxton Trust, Norfolk Community Foundation, Children's Society and Paul Bassham. £440 is carried forward into 2022/23 which is the net value of Equipment acquired through funding for the service.

- Justice First Fellowship

We were awarded funding over two years by the Legal Education Foundation to provide a two-year solicitor training contract, with £39,985 received for the period to 31 March 2022. Additional funding came from the Access to Justice Foundation and Norwich Consolidated Charities. All resources were expended at the year ending 2021/22.

- Accommodation

Funding was received from Arnold Clark, R C Snelling Trust and Norfolk County Council, as well as donations from individuals to enable us to equip and move into our new premises in Prince of Wales Road, Norwich. £46,326 is carried forward into 2022/23, this is the net value of Equipment and Lease Costs & Improvements acquired through funding for the project.

- Fundraising

Funding was received from Norwich Consolidated Charities for consultancy costs in relation to generating additional income. £5,000 has been carried forward into 2022/23.

17 Other financial commitments

On 29 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 29 March 2023, 2025, 2027 or 2029 subject to 6 months written notice being given.

18 Related party disclosures

All related party relationships and interests are required to be disclosed and documented at every Board meeting.

During the year a donation of £2,000 was received from Art Angels Publishing Limited, a company in which the trustee Christopher Cordingley is a director.

There were no related party transactions for the previous year to 31 March 2021.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19	Cash generated from operations	2022	2021
		£	£
	Surplus for the year	53,392	109,717
	Adjustments for:		
	Investment income recognised in statement of financial activities	(68)	(105)
	Depreciation and impairment of tangible fixed assets	22,376	17,177
	Movements in working capital:		
	Decrease/(increase) in debtors	13,004	(48,362)
	(Decrease)/increase in creditors	(78,248)	79,923
	Increase in deferred income	24,293	22,937
		<hr/>	<hr/>
	Cash generated from operations	34,749	181,287
		<hr/>	<hr/>

