

Charity registration number 1069066

Company registration number 03524607 (England and Wales)

NORFOLK COMMUNITY LAW SERVICE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

NORFOLK COMMUNITY LAW SERVICE LIMITED

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NORFOLK COMMUNITY LAW SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Sarah Blunden - Chair	
	Mr David Butler - Vice-Chair and Hon Treasurer	
	Mr Christopher Cordingly	(Resigned 27/09/2023)
	Ms Sally Davenport	
	Ms Rachel Higgs	
	Ms Naomi Newell	
	Mr Michael Pendred	(Ended 09/08/22)
	Mr Paul Steward	
	Mr Robert Tiffen	
	Ms Aqmar Zakaria	
	Mr Nigel Chapman	(Appointed 25/01/23, Resigned 23/03/23)
	Ms Annie Tallis	(Appointed 25/01/23, Resigned 10/04/23)
Secretary	Mr David Butler	
Charity number	1069066	
Company number	03524607	
Registered office	14 Prince of Wales Road Norwich Norfolk NR1 1LB	
Auditors	Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY	
Bankers	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 2023

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 2023.

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 2023

Achievements and performance

Charitable activities

In the financial year Norfolk Community Law Service Limited (NCLS) continued to deliver services using a hybrid model, with face-to-face appointments offered to most clients where this was better suited. Demand continued to grow as the cost-of-living crisis worsened. NCLS helped 3,818 clients with 4,332 legal issues in 2022/23. This includes 3,031 new clients and is an increase of 17% from 2021/22.

As well as the number of clients and cases increasing, the complexity of client's needs continued to increase. The number of 'interventions' recorded for each client has increased by 29% since 2020.

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, Arnold Clark, Community Justice Fund, Norfolk Community Foundation and Norwich Consolidated Charities. With funding received from The Access to Justice Foundation and Norfolk County Council we have been able to continue to offer a mobile service to make legal advice even more accessible to all.

Our mobile legal adviser was partly funded by the Norfolk & Suffolk NHS Foundation Trust to complete a rehabilitation project providing access to specialist social welfare legal help to Adults with mental health issues.

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 and people with mental health issues or learning difficulties. This is funded by the Money and Pensions Service, Norfolk County Council, Norwich City Council, Norwich Consolidated Charities, Norwich Health & Wellbeing Partnership, Kings Lynn & West Norfolk Health & Wellbeing Partnership, The Shaw Trust, The Tudor Trust, Hopestead, The Henry Smith Charity, The Mount Fund and Advice UK. Funding from the Norfolk Women's Fund, through Norfolk Community Foundation, enabled us to continue our Women's debt service to increase access to specialist debt advice for women to empower them to take control of their finances.

With funding from the Office of the Police & Crime Commissioner for Norfolk 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 Henry Smith Charity, The Geoffrey Watling Charity, The 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. We received funding from the Justice Together Initiative to support a consortium bid to increase Immigration services across East Anglia.

We received funding from Norfolk County Council, Norwich City Council, Norwich Consolidated Charities, The Henry Smith Charity, The A B Charitable Trust, The Mount Fund, The Paul Bassham Charitable Trust, Community Justice Fund, We are Digital, The Tudor Trust, The Lady Hind Trust, Hopestead, Norwich Health & Wellbeing Partnership and Kings Lynn & West Norfolk Health & Wellbeing Partnership to provide a Welfare Benefits Representation Service.

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

The Legal Education Foundation funded work in the Family service to prepare for a Justice First Fellow and our application for a legal aid contract.

NORFOLK COMMUNITY LAW SERVICE LIMITED

Report of the Trustees

FOR THE YEAR ENDED 31 MARCH 2023

We received funding from Norfolk Community Foundation, Matrix Causes, Norwich Consolidated Charities, Norfolk County Council, Norwich Health & Wellbeing Partnership, Kings Lynn & West Norfolk Health & Wellbeing Partnership and The Access to Justice Foundation to employ a Social Welfare Solicitor. This enabled clients with more complex issues to access a range of our services only needing to tell their story once.

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 are the lead agency for Norfolk Community Advice Network (NCAN), which works to improve the quality and accessibility of advice services across Norfolk. In 2022/23 funding was received from Norfolk County Council, Norwich City Council, One Norwich, Norfolk & Waveney Wellbeing Service and Norfolk & Waveney Mind.

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, Septagon Charity, 29th May 1961, North Norfolk District Council and Broadland District Council as well as additional support from A B Charitable Trust and Community Justice Fund for increased cost of living costs 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 a minimum of three months of estimated total annual expenditure, with a target level above four months. 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.

NCLS is the lead advice agency for NCAN and therefore the accounts for NCAN are included within the NCLS accounts as a restricted fund. All funds relating to NCAN are to be solely for the purposes of the advice network and the directors recognise the importance of this when calculating the reserves held.

Budgeted expenditure for NCLS Advice Services (excluding NCAN) for 2023/24 is £845,737 and therefore the target for revenue reserves is £281,912. As at 31 March 2023, revenue reserves amounted to £309,559 (Net current assets) and so the reserves policy was satisfied at that date.

Budgeted expenditure for NCAN is £161,437 and therefore the target for revenue reserves is £53,812. As at 31 March 2023, revenue reserves amounted to £139,643 (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.

We will continue to work on applying for a Family Legal Aid contract.

Subject to successful funding, we aim to maintain an 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 continued cost of living crisis.

NORFOLK COMMUNITY LAW SERVICE LIMITED

Report of the Trustees

FOR THE YEAR ENDED 31 MARCH 2023

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.

Auditor

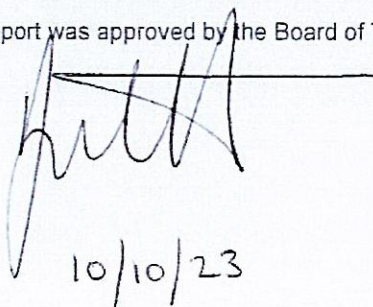
In accordance with the company's articles, a resolution proposing that Aston Shaw Limited be reappointed as auditor of the company will be put at a General Meeting.

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

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

Mr D Butler
Trustee

Date:


10/10/23

NORFOLK COMMUNITY LAW SERVICE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of Norfolk Community Law Service Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NORFOLK COMMUNITY LAW SERVICE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NORFOLK COMMUNITY LAW SERVICE LIMITED

Opinion

We have audited the financial statements of Norfolk Community Law Service Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

NORFOLK COMMUNITY LAW SERVICE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NORFOLK COMMUNITY LAW SERVICE LIMITED

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with law and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are United Kingdom Accounting Standards, UK Companies Act 2006 and tax legislation (governed by HM Revenue and Customs).

Audit procedures performed by the engagement team included:

- Understanding the nature of the industry and sector;
- Understanding the management's internal controls designed to prevent and detect irregularities;
- Reviewing relevant meeting minutes;
- Testing transactions using substantive procedures;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

There is inherent limitation in the audit procedures described above. The risk of detecting a material misstatement due to fraud is higher than the risk of not detecting one results from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

NORFOLK COMMUNITY LAW SERVICE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NORFOLK COMMUNITY LAW SERVICE LIMITED



Mr Sotos Christophi FCCA (Senior Statutory Auditor)
for and on behalf of Aston Shaw Limited

19/10/2023
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Chartered Accountants
Statutory Auditor

Chartered Certified Accountants
Statutory Auditor
The Union Building, 51-59 Rose Lane
Norwich
Norfolk
England
NR1 1BY

Aston Shaw Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NORFOLK COMMUNITY LAW SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	123,462	917,732	1,041,194	101,149	788,708	889,857
Charitable activities	4	219	75	294	48	-	48
Investments	5	1,786	-	1,786	68	-	68
Total income		125,467	917,807	1,043,274	101,265	788,708	889,973
Expenditure on:							
Raising funds	6	16,001	2,500	18,501	13,195	20	13,215
Charitable activities	7	33,984	857,895	891,879	134,136	689,230	823,366
Total expenditure		49,985	860,395	910,380	147,331	689,250	836,581
Net movement in funds		75,482	57,412	132,894	(46,066)	99,458	53,392
Fund balances at 1 April 2022		197,447	155,662	353,109	243,513	56,204	299,717
Fund balances at 31 March 2023		272,929	213,074	486,003	197,447	155,662	353,109

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets			36,802		47,227
Current assets					
Debtors		318,855		55,632	
Cash at bank and in hand		624,884		402,775	
		943,739		458,407	
Creditors: amounts falling due within one year		(494,538)		(152,525)	
Net current assets			449,201		305,882
Total assets less current liabilities			486,003		353,109
Income funds					
Restricted funds			213,074		155,662
Unrestricted funds			272,929		197,447
			486,003		353,109

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 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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 under the requirements of the Companies Act 2006, 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 27 September 2023

Mr D Butler
Trustee

Company registration number 03524607

NORFOLK COMMUNITY LAW SERVICE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	20		225,823		34,749
Investing activities					
Purchase of tangible fixed assets		(5,500)		(30,987)	
Investment income received		1,786		68	
Net cash used in investing activities			(3,714)		(30,919)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			222,109		3,830
Cash and cash equivalents at beginning of year			402,775		398,945
Cash and cash equivalents at end of year			624,884		402,775

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 14 Prince of Wales Road, Norwich, Norfolk, NR1 1LB.

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 the 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 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.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	13,462	874	14,336	11,139	5,800	16,939
Grants - government	10,000	485,984	495,984	5,000	446,633	451,633
Grants - other	100,000	430,874	530,874	85,010	336,275	421,285
	<u>123,462</u>	<u>917,732</u>	<u>1,041,194</u>	<u>101,149</u>	<u>788,708</u>	<u>889,857</u>
Grants receivable for core activities						
Norfolk County Council	-	260,138	260,138	-	151,329	151,329
Norwich Consolidated Charities	25,000	50,270	75,270	45,000	9,460	54,460
Access to Justice Foundation	-	71,469	71,469	-	68,158	68,158
Henry Smith Charity	-	60,000	60,000	-	-	-
Money and Pensions Service	-	54,233	54,233	-	90,603	90,603
Septagon Charity	50,000	-	50,000	-	-	-
University of East Anglia	-	50,000	50,000	-	50,000	50,000
Home Office	-	44,601	44,601	-	84,650	84,650
OPCC Norfolk	-	44,579	44,579	-	-	-
Public Health - Suicide Prevention	-	35,444	35,444	-	62,942	62,942
Norwich City Council - Consortium	-	35,114	35,114	-	46,360	46,360
Norfolk Community Foundation	-	29,352	29,352	-	22,048	22,048
The Legal Education Foundation	-	26,000	26,000	-	39,985	39,985
A B Charitable Trust	20,000	-	20,000	15,000	-	15,000
Norfolk & Suffolk Foundation Trust	-	18,257	18,257	-	-	-
Tudor Trust	-	17,425	17,425	-	32,000	32,000
Norwich H&WB Partnership	-	15,978	15,978	-	-	-
Community Justice Fund	-	14,672	14,672	24,010	45,990	70,000
Mind Norfolk & Waveney	-	12,500	12,500	-	-	-
Geoffrey Watling Charity	-	12,000	12,000	-	-	-
Hopstead	-	10,000	10,000	-	10,000	10,000
Kings Lynn & West Norfolk H&WB Partnership	-	10,000	10,000	-	-	-
North Norfolk District Council	10,000	-	10,000	-	-	-
Shaw Trust	-	9,753	9,753	-	8,766	8,766
29th May 1961	5,000	-	5,000	-	-	-

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

(Continued)

Mount Fund	-	5,000	5,000	-	-	-
Norwich City Council - Housing Mediation	-	5,000	5,000	-	5,000	5,000
Other	-	25,073	25,073	6,000	55,617	61,617
	<u>110,000</u>	<u>916,858</u>	<u>1,026,858</u>	<u>90,010</u>	<u>782,908</u>	<u>872,918</u>

4 Charitable activities

	2023 £	2022 £
Other income	<u>294</u>	<u>48</u>
Analysis by fund		
Unrestricted funds	219	48
Restricted funds	<u>75</u>	<u>-</u>
	<u>294</u>	<u>48</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	<u>1,786</u>	<u>68</u>

6 Expenditure on raising funds

	Total	Total
	2023 £	2022 £
Fundraising and project development	5,903	1,531
Staff and pension costs	<u>12,598</u>	<u>11,684</u>
Total	<u>18,501</u>	<u>13,215</u>

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Expenditure on charitable activities

	2023 £	2022 £
Salaries and Social Security	694,002	636,321
Pensions	27,252	27,754
Payroll Charges	2,503	2,217
Sub-Contractor Costs	13,257	7,513
Depreciation	15,926	22,376
Office Rent and Rates	23,358	17,875
Insurances	3,188	2,991
Repairs & Renewals	2,199	292
Advert & Promotion	1,359	274
Postage	1,315	1,374
Telephone	8,522	4,462
Software/IT	33,880	28,035
Interpreters	10,357	11,613
Direct Service Costs	3,530	483
Referral System	6,287	22,151
Relocation Costs	-	3,148
Audit fees	8,186	3,574
AGM/Annual Report	1,966	1,599
Bank Charges	199	200
Stationery & Printing	1,882	1,549
Affiliations/Subscriptions	4,156	3,817
Sundry Expenses	1,068	65
Staff Training	5,765	4,838
Staff Expenses	3,629	4,764
Volunteers Expenses & Training	1,405	478
Cleaning and Utilities	7,978	5,406
Accounting Software	292	624
Client Disbursements	1,620	4,980
Journals and Books	847	1,084
Trustee training and development	4,325	-
Files Storage & Waste Disposal	1,626	1,509
	<u>891,879</u>	<u>823,366</u>
Analysis by fund		
Unrestricted funds	33,984	134,136
Restricted funds	<u>857,895</u>	<u>689,230</u>
	<u><u>891,879</u></u>	<u><u>823,366</u></u>

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Trustees

Remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

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 2023 nor for the year 31 March 2022.

9 Employees

The average monthly number of employees during the year was: 30

	2023 Number	2022 Number
Administration	8	8
Employed on projects	22	19
Total	30	27

Employment costs

	2023 £	2022 £
Wages and salaries	705,737	648,005
Pension costs	28,115	27,754
	733,852	675,759

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2022	46,649	92,945	139,594
Additions	-	5,500	5,500
	<u>46,649</u>	<u>98,445</u>	<u>145,094</u>
At 31 March 2023	46,649	98,445	145,094
Depreciation and impairment			
At 1 April 2022	7,933	84,433	92,366
Depreciation charged in the year	4,665	11,261	15,926
	<u>12,598</u>	<u>95,694</u>	<u>108,292</u>
At 31 March 2023	12,598	95,694	108,292
Carrying amount			
At 31 March 2022	38,715	8,512	47,227
	<u>38,715</u>	<u>8,512</u>	<u>47,227</u>
At 31 March 2023	34,051	2,751	36,802
	<u>34,051</u>	<u>2,751</u>	<u>36,802</u>

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	310,027	48,048
Prepayments and accrued income	8,828	7,584
	<u>318,855</u>	<u>55,632</u>

Trade debtors includes £278,134 invoiced in advance of 2023-24 which is due to be paid after the year end.

13 Creditors

	2023	2022
	£	£
Amounts falling due within one year:		
Other taxation and social security	13,213	11,512
Deferred income	327,391	127,600
Trade creditors	32,239	9,677
Other creditors	115,247	-
Accruals and deferred income	6,448	3,736
	<u>494,538</u>	<u>152,525</u>

Other creditors includes £113,782 owed to NCAN partners for 2023-24 which is due to be paid after the year end.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Deferred income

	2023 £	2022 £
Arising from government grants	106,914	28,480
Other deferred income	220,477	99,120
	<u>327,391</u>	<u>127,600</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	<u>327,391</u>	<u>127,600</u>
Movements in the year:		
Deferred income at 1 April	127,600	103,307
Released from previous periods	(127,600)	(103,307)
Resources deferred in the year	<u>327,391</u>	<u>127,600</u>
Deferred income at 31 March	<u>327,391</u>	<u>127,600</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.

15 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 £28,115 (2022 - £27,754).

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.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 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 2021 £	Movement in funds		Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	
NCLS Advice Services							
Debt Service	2,076	163,017	(144,590)	20,502	142,582	(146,060)	17,024
Welfare Benefits	2,401	77,891	(80,292)	-	154,736	(154,222)	514
Immigration	2,033	127,469	(129,502)	-	161,093	(155,120)	5,973
Debt Advice Support	543	680	(90)	1,133	270	(270)	1,133
Free Legal Advice and Volunteers	980	94,770	(95,750)	-	75,090	(74,671)	419
Family Court Support Service	2,282	82,308	(84,150)	440	118,377	(108,341)	10,476
Justice First Fellowship	577	39,985	(40,562)	-	-	-	-
Fundraising	-	5,020	(20)	5,000	-	(2,500)	2,500
Accommodation	29,417	19,922	(3,015)	46,326	-	(11,862)	34,464
Housing Mediation	-	5,000	(5,000)	-	5,000	(5,000)	-
Governance	-	2,250	(2,250)	-	-	-	-
Social welfare	-	-	-	-	87,592	(87,592)	-
	40,310	618,312	(585,221)	73,401	744,740	(745,638)	72,503
Norfolk Community Advice Network							
	15,894	170,396	(104,029)	82,261	173,067	(114,757)	140,571
Total	56,204	788,708	(689,250)	155,662	917,807	(860,395)	213,074

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March are represented by:						
Tangible assets	1,623	35,179	36,802	1,209	46,018	47,227
Current assets	271,306	177,895	449,201	196,238	109,644	305,882
	<u>272,929</u>	<u>213,074</u>	<u>486,003</u>	<u>197,447</u>	<u>155,662</u>	<u>353,109</u>

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 the Money and Pensions Service, Norfolk County Council, Norwich City Council, Norwich Consolidated Charities, Norwich Health & Wellbeing Partnership, Kings Lynn & West Norfolk Health & Wellbeing Partnership, The Shaw Trust, The Tudor Trust, Hopestead, The Henry Smith Charity, The Mount Fund, Advice UK and Norfolk Women's Fund. £17,024 is carried forward into 2023/24 as part of the Hardship Project.

- Welfare Benefits

The Welfare Benefits Service is partially funded by Norfolk County Council, Norwich City Council, Norwich Consolidated Charities, The Henry Smith Charity, The A B Charitable Trust, The Mount Fund, The Paul Bassham Trust, The Community Justice Fund, We are Digital, The Tudor Trust, The Lady Hind Trust, Hopestead, Norwich Health & Wellbeing Partnership and Kings Lynn & West Norfolk Health & Wellbeing Partnership. £514 capital costs funded by the service are carried forward to 2023/24.

- Immigration

This service is partly funded by Norwich Consolidated Charities, Norwich City Council, The Henry Smith Charity, The Geoffrey Watling Charity, The A B Charitable Trust, The Tudor Trust and The 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, which 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. £5,973 is carried forward into 2023/24 as part of the Justice Together Initiative bid.

- Debt Advice Support

Funds are to cover the cost of clients applying for Debt Relief Orders or Bankruptcy Orders and similar disbursements. £1,133 remains unspent and has been carried forward to 2023/24.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

(Continued)

- 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 advice services, including the Free Legal Advice service which is provided by volunteer legal professionals. Funding was also received from Cromer Town Council, Arnold Clark, the Community Justice Fund, Norfolk Community Foundation and Norwich Consolidated Charities. £419 capital costs funded by the service are carried forward to 2023/24.

- Family Court Support Service

The Family service was funded by Norwich Consolidated Charities, Norfolk County Council, The A B Charitable Trust, The Lady Hind Trust, The Geoffrey Watling Charity, The Access to Justice Foundation, The Noel Buxton Trust, Norfolk Community Foundation, The Children's Society, The Paul Bassham Trust and the Legal Education Foundation. £10,036 is carried forward into 2023/24 for Justice First Fellowship and Legal Aid Application costs. £440 carried forward is the net value of equipment acquired through funding for the service.

- Fundraising

Funding was received from Norwich Consolidated Charities for consultancy costs in relation to generating additional income. £2,500 has been carried forward into 2023/24.

- Accommodation

£34,464 is carried forward into 2023/24, this is the net value of equipment and Lease Costs & Improvements acquired through funding received for accommodation.

- 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 2022/23.

- Social Welfare

The Social Welfare Solicitor and Mobile Legal Adviser posts were part funded by Norfolk Community Foundation, Matrix Causes, Norwich Consolidated Charities, Norfolk County Council, Norwich Health & Wellbeing Partnership, Kings Lynn & West Norfolk Health & Wellbeing Partnership and The Access to Justice Foundation. All resources were expended in the year ending 2022/23.

- Norfolk Community Advice Network

NCAN is funded by Norfolk County Council, Norwich City Council, One Norwich, Norfolk & Waveney Wellbeing Service and Norfolk & Waveney Mind. £140,571 is carried forward into 2023/24, including £926 capital costs.

18 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.

NORFOLK COMMUNITY LAW SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 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 to 31 March 2023. During the previous year a donation of £2,000 was received from Art Angels Publishing Limited, a company in which the trustee Christopher Cordingly is a director.

20	Cash generated from operations	2023 £	2022 £
	Surplus for the year	132,894	53,392
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,786)	(68)
	Depreciation and impairment of tangible fixed assets	15,926	22,376
	Movements in working capital:		
	(Increase)/decrease in debtors	(263,224)	13,004
	Increase/(decrease) in creditors	142,222	(78,248)
	Increase in deferred income	199,791	24,293
	Cash generated from operations	225,823	34,749

INCOME
NCLS ADVICE
SERVICES
2022/23

Source	Amount
Government and Local Authorities	343,200
Other	16,416
Education	50,000
Trusts and Foundations	255,254
Other Charities	205,338

A pie chart illustrating the distribution of costs across four categories. The largest portion is Staff Costs, followed by Office Costs, Other, and Client Costs.

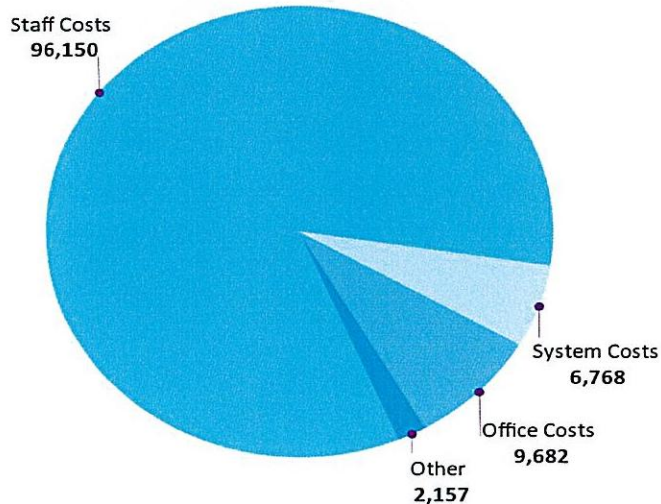
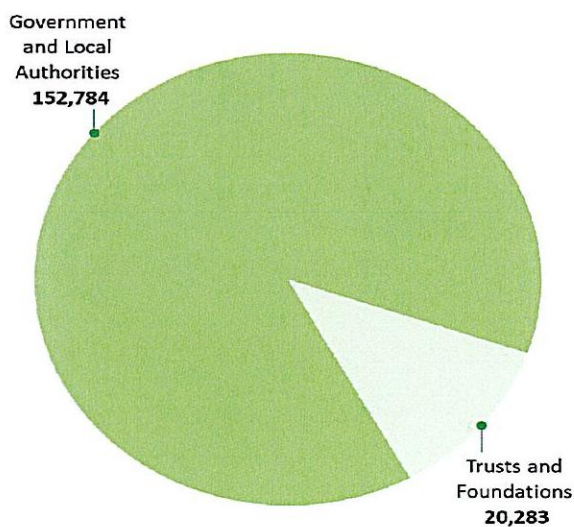
Category	Amount
Staff Costs	664,188
Client Costs	27,339
Office Costs	75,849
Other	28,247

TOTAL
£795,623

	2023 £		2022 £	
	Restricted Funds	Total Funds	Restricted Funds	Total Funds
Income	173,067	173,067	170,396	170,396
Expenditure	114,757	114,757	104,029	104,029
Surplus/ (Deficit)	58,310	58,310	66,367	66,367
Fund balances at 1 April 2023	82,261	82,261	15,894	15,894
Fund balances at 31 March 2023	140,571	140,571	82,261	82,261
Tangible Assets		926		-
Revenue Reserves		139,645		82,261

INCOME
NORFOLK COMMUNITY
ADVICE NETWORK
2022/23

TOTAL
£173,067



EXPENDITURE
NORFOLK COMMUNITY
ADVICE NETWORK
2022/23

TOTAL
£114,757