

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.

**EQUALITY AND
EMPLOYMENT LAW
CENTRE LTD.**

**ANNUAL REPORT & FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 30th MARCH 2024**

Company Number: 04946069

Charity Number: 1101876

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.

CHARITY NAME

Equality and Employment Law Centre Ltd.

COMPANY NUMBER

04946069

CHARITY NUMBER

1101876

TRUSTEES/DIRECTORS

J Keegan

J Mannouch

S Ali

J Finnegan (resigned 1st April 2023)

L Thomas (resigned 1st April 2023)

S Branch (appointed 31st August 2023 as trustee) (28th March 2023 as director)

A Urbanik (appointed 29th June 2023)

H Kendrick (appointed 1st August 2023, resigned 31st October 2023)

CHIEF EXECUTIVE OFFICER

J Ehlen

REGISTERED OFFICE

151 Dale Street,
Liverpool, England,
L2 2AH

BANKERS

Co-Operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

INDEPENDENT EXAMINER

Matthew Brown, CPFA
Adding Value Consultancy Ltd
Studio 6, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.

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EQUALITY AND EMPLOYMENT LAW CENTRE LTD.

TRUSTEES' ANNUAL REPORT

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Introduction

The Trustees present their report and financial statements for the fiscal year ending 31 March 2024. Equality and Employment Law Centre (EAELC), an independent nonprofit organization based in Liverpool, was established in 2003 as Merseyside Employment Law. Our mission is to address deep-seated inequalities in Britain by providing legal advice in discrimination and employment law. We are committed to offering essential legal services to vulnerable individuals, specializing in these complex areas of law. Additionally, we provide HR support and legal advice to nonprofit organizations in the Liverpool City Region.

Despite the challenges posed by the cost-of-living crisis, we have achieved significant milestones this year and have continued to run our vital services. EAELC has directly supported over 3500 people in various ways, in doing so we have secured over £1m in damages for clients. Our impact extends beyond financial compensation; we have prevented homelessness, dismissals, and enabled clients to move forward with their lives, having been vindicated. Clients report that experiencing discrimination has severe consequences, including a loss of dignity, confidence, and identity. Early legal advice empowers people, helping them take control of their lives and mitigating the costs of lengthy litigation or clients being passed around different public services.

Through the hard work of our dedicated staff, incredible volunteers (who contributed an amazing 4000 hours of their time), and the funders who have invested resources, trust, and money, we have been able to resolve over 6500 individual problems for our clients. We have also continued to identify emerging issues faced by clients, giving them a voice to influence decisions affecting their lives and fuelling participation and engagement in communities and civic life. Our services clearly highlight Early legal advice empowers people, helping them to take control of their lives as well as mitigating costs of the economy through lengthy litigation or clients being passed around different public services desperate for advice and direction. We are proud to report that over the past year we have made a meaningful difference in the lives of clients from across England and Wales who use our unique services.

We extended an invitation to the Shadow Employment Minister to visit our law centre and witness the vital work we do. This invitation was particularly timely following the publication of the Employment Rights Green Paper. As an organization committed to enhancing employment rights and working conditions, we wholeheartedly welcomed the opportunity to showcase our efforts and contribute to the ongoing dialogue around improving workplace fairness and enhancing employment rights which aligns with our mission,

Discrimination law is complex, and there are no other specialist charities or commercial practitioners in the Liverpool City Region and the wider North-West Region working solely on employment and discrimination which makes demand for our service relentless.

This report highlights the great work being carried out by EAELC and serves as a thank-you to our Trustees, staff, funders, and volunteers. With a long and proud history of supporting people facing uncertainty, we remain committed to being there for everyone who needs us.

We actively explore ways to make the charity even more sustainable and our services even more resilient and holistic, so we can help even more people next year. There is always more that we can all do—we will continue to create and seize opportunities to do what we do best.

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Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's Aims and Objectives. All our charitable activities focus on the provision of legal advice and representation, helping people understand and exercise their legal rights, and are undertaken to further our charitable purposes for the public benefit. Our services are open to the public and free to our clients. We provide legal advice and representation across a wide range of legal areas that impact on people's everyday lives in significant ways. This work is not only of benefit to our individual clients but also to the wider community given the economic and social impact of our work. We also support charitable organisations that require employment or equality advice or training, helping to create fairer and more inclusive workplaces.

Our objectives and activities

We are proud members of the Law Centre Network. We are a value led organisation, and our Vision and mission are underpinned and characterized by strong and clearly communicated Values. These will help us achieve our Vision and drive the work of EAEL by bringing us together to inspire leadership and customer excellence. They will empower us to understand that it is not just what we do but how we do it that is a critical enabler to organisational success.

Vision

Our vision is to be recognised as the preferred national specialist provider of Employment Law and Discrimination advice, HR, and Training & Development to individuals, non-profit, CIC, social enterprises and charitable organisations promoting a fairer and more equal society. We believe that everybody should be treated equally and with dignity and respect both in the workplace and society at large.

Mission

EAEL exists to actively tackle poverty, injustice, and discrimination through the provision of specialist legal advice, casework and advocacy in the areas of employment and discrimination law to individuals and organisations. We also deliver advice and training to charitable or voluntary sector organisations to improve their efficiency and effectiveness and understanding of employment and discrimination law. Furthermore, to advance the knowledge and understanding of employment law and discrimination law among Merseyside residents, businesses, and employees to create a fairer and more equal society.

Objects

As proud members of the Law Centre Network and a value-led organisation, our vision and mission are driven by strong values that inspire leadership and customer excellence. These values are not just about what we do, but how we do it, serving as a critical enabler to our organisational success.

The objects of the Charity are the promotion of any charitable purpose for the benefit of the community in Merseyside and to:

Relieve poverty by the provision of advice and advocacy in employment and discrimination law to those persons otherwise unable to access such advice and advocacy

Promote the efficiency and effectiveness of charities by the provision of advice and training in employment and discrimination law and

Advance education by improving knowledge of employment and discrimination law and its operation of persons resident or employed in Merseyside

Challenges

The year has not been without its challenges. We have faced:

1. **Unrelenting demand:** The demand for our services remains high, reflecting the critical need for legal assistance and highlights the legal deserts across England and Wales
2. **Cost of living crisis:** The rising costs have affected both our operations and the lives of those we serve and our team some of whom have left to go to higher paid jobs in the private sector.
3. **Labour Turnover:** The fluctuation in staff has presented continuity issues recruitment, and retention difficulties have tested our resilience.

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4. **Recruitment and Retention:** Attracting and keeping talent has been difficult due to competitive pay and conditions from the private sector for skilled staff, we've lost valuable staff members who cannot afford to work in the low-paid third sector and we have become an incubator for employment solicitors for the private sector.
5. **Operational complexities.** The ongoing bureaucracy and low rates for Legal Aid work have added to our operational challenges.
6. **Underfunded Legal Aid Services:** Despite our vital role, there have been no improvements to our underfunded legal aid services with rates not increasing prior to LASPO in 2013 despite ongoing and numerous reviews of Legal Aid
7. **Grant funding:** reduced grant funding and increased competition for these grants from other third sector organisations
8. **Cash Flow Challenges:** Delays in Legal Aid payments due to court backlogs have strained our finances. Cases cannot be invoiced until closed.
9. **Vicarious Trauma:** Our staff, dealing with some of the most vulnerable and complex clients in our society, are at risk of vicarious trauma. Investment in training to support staff is ongoing. Weekly we have a suicidal client which is highly stressful for all concerned
10. **Face to face Legal Aid services.** – The failure of underfunded face to face legal aid contracts to provide much needed legal advice to clients putting additional strain on clients and our service.
11. **Vulnerable Clients:** Social and economic issues continue to affect our clients, making them more vulnerable and highlight the breakdown of public services in housing, mental health, community care across England and Wales severely impacting our client's ability to get legal advice or relevant support.

Achievements and Performance

Over the past year, the Equality and Employment Law Centre (EAELC) has remained steadfast in its mission to combat deep seated injustice and inequalities in Britain. We have made significant strides in supporting individuals facing discrimination and employment issues. Despite the cost-of-living crisis and other external challenges, we have directly supported over 3500 people, securing over £1 million in damages for our clients. Our commitment to providing accessible, professional, and quality-assured advice has led to transformational outcomes, enabling our clients to regain control of their lives and get justice. Our services have been a beacon of hope, providing advice, advocacy, and legal representation that have been transformational for our clients. The dignity and confidence restored to those who have faced discrimination are immeasurable, and we are proud to have made a meaningful difference in their lives.

Funding and Training

Our training initiatives have flourished, thanks to the John Moores Foundation, which funded our specialist master class in equality and employment law, delivered by Pam Kenworthy OBE. The AB Charitable Trust has also recognized the importance of our work, and their contributions have been invaluable. The Steve Morgan Foundation has generously funded our solicitor apprentice program, helping us nurture future talent. Despite a challenging funding landscape, we remain dedicated to our long-term goal of financial self-sustainability through our social enterprise efforts.

In 2023 our first graduate solicitor apprentice qualified, part of our grow our own talent programme. In 2024 we have another graduate solicitor apprentice due to qualify. We will continue to develop the future generation of social justice solicitors through the solicitor apprenticeship programmes. We also secured apprenticeship levy transfer from QVC with the support and guidance of Liverpool City Region's Skills Brokerage team.

We will continue to work closely with the Law Departments of the local universities to attract law students as volunteers.

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In summary

Legal Professionals:

- In 2023, we successfully qualified another solicitor through the graduate solicitor apprentice scheme. This marks the third solicitor who has qualified at EAEL. Additionally, we have another apprentice scheduled to qualify in 2024.
- We Attracted two experienced solicitors from the private sector to join EAEL

Legal Advice:

- We handled 890 new legal aid cases.
- Provided 360 instances of free employment advice not covered by Legal Aid
- Referred 190 clients to Legal Aid Services that they were unaware of
- Supported 10 third sector organisations with HR/ Legal Advice

Financial Milestones:

- Repaid our historic HMRC debt in full.
- Secured £80,000 in funding.

Client Support:

- Prevented clients from losing their jobs
- Received 6,963 calls from clients seeking assistance.
- Maintained our free employment advice line
- Our team secured over £1. million in damages for clients
- Secured tenancy rights for clients preventing homelessness

Learning and carer development

- Legal Master classes delivered to staff by leading expert
- Created volunteer opportunities for law graduates and 6th form students
- Supporting staff to qualify under the Graduate solicitor apprenticeship

Plans for the Future

Looking ahead, our goals remain clear we aim to:

- **Enhance Durability and Sustainability:** We will explore avenues to make EAEL more durable and sustainable and our services more resilient. and a diversified funding/income base.
- **Expand Impact:** We will continue to identify emerging issues, give a voice to the voiceless, and influence societal change.
- **Strengthen Community Engagement and volunteering:** By inviting influential figures like the employment minister and engaging with regional businesses, we aim to fuel participation and support for our cause.
- **Strengthening Services:** We aim to merge with a suitable partner to enhance our legal client services Addressing multiple legal needs will be a priority. Creating A stronger, more resilient organization with a broader reach and increased capacity to serve clients holistic needs.
- **Partnership / merger** A combined talent pool that enriches the organization's expertise and service offerings and career advancement for our team.
- **Social enterprise/Unique Position** As the only specialist charity in the Liverpool City Region and the wider North-West Region focusing solely on discrimination and employment law, EELC holds a unique position. We encourage local businesses and third-sector organisations to use our services, thereby contributing to societal change and supporting our mission.
- **Innovation** - In the era where technology is rapidly transforming the legal landscape, we aim to investigate how AI can enhance our efficiency and effectiveness

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Financial review

The overall total income in the year was £405,813 (2023: £551,625 restated) of which £36,274 (2023: £48,119), related to funding for projects upon which restrictions are placed. Total expenditure in the year was £447,313 (2022: £540,368) leaving a deficit for the year of £41,500 (2023 surplus: £11,257) As of 30th March 2024, the charitable company's reserves stood at a balance of £157,607 (2023: £199,107 restated) of which £825 (2023: £825) represented restricted funds.

Risk Management

The Board of Trustees conducts regular reviews of risks to which the charity is exposed. There is a risk register that is updated and reviewed by the Board regularly. Systems and procedures which are in the Office Manual sets out all our policies and procedures in relation to risk management. Significant external risks have led to the development of a fundraising strategy and plans to diversity income generation activities.

There are policies in place to ensure legal compliance, health and safety compliance, cyber security. We successfully maintained our 3-year Specialist Quality mark in 2021.

The risk management strategy includes:

- A risk register.
- An annual review of risks
- Ongoing monitoring of risks
- Office Manual with policies and procedures
- A business continuity plan

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and allow the charity to continue to run its activities for three months should no further funding be received. As at the end of the financial year the unrestricted funds totalled £156,782.

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 23rd October 2003 (company number 04946069) and registered as a charity (charity number 1101876) on 3rd February 2004.

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 15th October 2003.

The Board of Trustees meets quarterly to monitor the charity's activities and performance, to determine strategy and attend to all other matters of governance.

Recruitment and appointment of trustees

Currently there are 3 Board members and there are plans to recruit additional board members. Board members have a range of skills with expertise including legal, marketing, charity Management and governance, business and customer service.

Trustee vacancies are advertised, and new Trustees are appointed by existing Trustees. All vacancies, including those for new Trustees, are advertised on our website. Members may be elected to the Board at the Annual General Meeting by the Trustees

The CEO has delegated authority to manage our overall organisation, including management and staffing, our procedures in financial and other matters, including conduct and discipline, learning and development, marketing, fundraising, and implementing strategy proposals and plans. Reporting to the Board the results of these at the quarterly meetings.

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principle in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern.
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1st January 2019).

APPROVED ON BEHALF OF THE BOARD:



J Keegan - Trustee

Date: 5th December 2024

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts for the year ended 30 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and the Charities Act 2011 ('the 2011 Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

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


Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Matthew Brown, CPFA
Adding Value Consultancy Ltd
Accountants and Financial Management Consultants

Date: 5th December 2024

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure) FOR THE YEAR ENDED 30th MARCH 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds restated £
INCOMING RESOURCES					
Incoming from:					
Donations and Legacies	3	0	0	0	(6,203)
Charitable Activities	4	369,539	36,274	405,813	557,828
Total Income		369,539	36,274	405,813	551,625
RESOURCES EXPENDED					
Expenditure on:					
Charitable Activities	5	411,039	36,274	447,313	540,368
Total Expenditure		411,039	36,274	447,313	540,368
Net Movement in Funds		(41,500.00)	0.00	(41,500)	11,257
FUNDS BROUGHT FORWARD		198,282	825	199,107	187,850
FUNDS CARRIED FORWARD		156,782	825	157,607	199,107

The notes on pages 13 to 20 form part of these accounts.

All the above amounts relate to the continuing activities of the charitable company.

EQUALITY AND EMPLOYMENT LAW CENTRE LTD. company No 04946069

BALANCE SHEET AS AT 30th MARCH 2024

	Notes	2024 £	2023 restated £
FIXED ASSETS			
Tangible Assets	7	0	0
CURRENT ASSETS			
Work in progress	8	146,099	176,541
Debtors	9	74,124	89,252
Cash at Bank and in hand		64,282	72,751
		<u>284,505</u>	<u>338,544</u>
CREDITORS			
Amounts falling due within one year	10	<u>(108,898)</u>	<u>(130,931)</u>
NET CURRENT ASSETS		<u>175,607</u>	<u>207,613</u>
CREDITORS			
Amounts falling due after more one year	11	<u>(18,000)</u>	<u>(8,506)</u>
TOTAL NET ASSETS		<u><u>157,607</u></u>	<u><u>199,107</u></u>
FUNDS			
Unrestricted Funds	14	156,782	198,282
Restricted Funds	15	825	825
TOTAL FUNDS		<u><u>157,607</u></u>	<u><u>199,107</u></u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The notes on pages 13-20 form part of these financial statements

APPROVED ON BEHALF OF THE BOARD:



J Keegan - Trustee

Date: 5th December 2024.

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th MARCH 2024

1. Limited Liability

The organisation is a private company limited by guarantee without share capital. Each member's liability is limited to £5.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) effective 1st January 2019.

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

Going concern

At the time of approving the accounts the Trustees have a reasonable expectation, for the reasons outlined in the Annual Report, that the charitable company will be able to access 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 accounts.

Fund accounting

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.

NOTES TO THE FINANCIAL STATEMENTS (continued)

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

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.

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Office Equipment	33% per annum straight line basis
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Work in progress

Work in progress is included in these accounts to reflect income for chargeable hours undertaken on cases which have not reached a conclusion at the year end. These hours are only included to the extent that they are fully recoverable.

Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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.

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.

NOTES TO THE FINANCIAL STATEMENTS (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 receipts 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.

Derecognition of financial liabilities

Financial liabilities are derecognized when the charitable company's contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charitable company'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 on-going 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.

3. Income and endowments from:

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Donations and Gifts	0	0	0	(6,203)

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.
NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Income from Charitable activities

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds restated £
Contract income	351,413		351,413	239,171
Movement in WIP	- 30,441		- 30,441	176,540
Private sales income	8,408		8,408	75,355
AB Charitable Trust	30,000		30,000	15,000
Apprentice Inverntice	-		-	3,000
Access to work grant	12		12	643
ATJ Community Justice Fund		-	-	14,698
Liverpool City Council - Community Re	10,147	-	10,147	10,147
National Lottery Awards for all		-	-	10,000
Steve Morgan Foundation		17,274	17,274	8,274
John Moores Foundation		5,000	5,000	5,000
Kindred	-	14,000	14,000	-
	369,539	36,274	405,813	557,828

5: Expenditure on charitable activities:

	Direct Charitable Expenditure	Support and Givernance costs	Total 2024 £	Total 2023 £
Provision of advice and advocacy in the area of employment law for the Merseyside Community	313,765	133,548	447,313	540,368

a. Analysed as follows:

	Total 2024 £	Total 2023 £
<i>Direct charitable expenditure:</i>		
Staff salary costs & NI	258,148	308,317
Pension	4,584	15,107
Volunteer expenses	0	0
Legal and consultancy fees	39,188	34,421
Direct legal expenses	11,845	0
Clients' compensation	0	71,291
	313,765	429,136

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.
NOTES TO THE FINANCIAL STATEMENTS (continued)

<i>Support & Governance costs:</i>	Total 2024	Total 2023
	£	£
Staff salary costs	18,600	18,600
Pension	504	504
Premises costs	27,469	21,964
Office costs	8,618	7,972
Travel expenses	588	131
Insurance	4,581	4,693
Training	1,547	13,294
Recruitment	14,250	0
Computer costs	40,681	34,782
Subscriptions	6,368	1,277
Staff welfare	1,096	1,343
Marketing	816	440
Bank charges	250	0
Loan interest	1,881	4,017
Payroll Fees	0	837
Independent examination	1,380	1,380
Other accountancy	4,919	0
	133,548	111,234
Total expenditure on charitable activities		
Analysis by fund	Total 2024	Total 2023
	£	£
Unrestricted funds	411,039	474,395
Resticted funds	36,274	65,973
	447,313	540,368
6. Staff Costs	2024	2023
	£	£
Wages and Salaries	260,626	315,931
Social Security Costs	16,122	21,201
Pensions	5,088	6,792
	281,836	343,924
The average number of full-time equivalent employees during the period was as follows:	2024	2023
Charitable Activities	11.0	9.0

No employee received emoluments of more than £60,000 during the year. (2023: none).
The trustees are not remunerated for their services and are not included above.

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.
NOTES TO THE FINANCIAL STATEMENTS (continued)

7 Tangible Fixed Assets

Costs	Office Equipment £	Total £
At 31 March 2023	6,282	6,282
Disposals	0	0
Additions	0	0
At 30 March 2024	6,282	6,282
Depreciation		
At 31 March 2023	6,282	6,282
On Disposals	0	0
Charge for the year	0	0
At 30 March 2024	6,282	6,282
Net Book Value		
At 30 March 2024	0	0
At 30 March 2023	0	0

8 Work in progress

	2024 £	2023 restated £
Work in progress	146,099	176,541

9 Debtors:

	2024 £	2023 £
Trade Debtors	65,667	5,287
Other Debtors	1,566	80,393
Prepayments	6,891	3,572
	74,124	89,252

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade Creditors	12,034	0
Accruals	11,633	45,673
Tax and Social Security	42,291	18,707
Other creditors	14,349	42,518
Loan (see note 12)	28,591	24,032
	108,898	130,930

Within tax creditors is an amount of £18,750 that is currently under query with HMRC.

EQUALITY AND EMPLOYMENT LAW CENTRE LTD.
NOTES TO THE FINANCIAL STATEMENTS (continued)

11 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Loan (see note 12)	18,000	8,506

12 Loans

	2024	2023
	£	£
Due within one year	28,591	24,032
Due between one to two years	18,000	8,506
	46,591	32,538

13 Analysis of Net Assets between Funds

Year ended 30th March 2024	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total restated £
Tangible fixed assets	0	0	0	0
Current assets (liabilities)	174,782	825	175,607	369,623
Creditors: due in more than one year	(18,000)		(18,000)	(8,506)
Creditors: due in more than one year				
	156,782	825	157,607	361,117
Year ended 30th March 2023	Unrestricted Funds £	Restricted Funds £	2023 Total restated £	2022 Total £
Tangible fixed assets	0	0	0	0
Current assets (liabilities)	206,788	825	207,613	220,388
Creditors: due in more than one year	(8,506)	0	(8,506)	(32,538)
Creditors: due in more than one year				
	198,282	825	199,107	187,850

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EQUALITY AND EMPLOYMENT LAW CENTRE LTD.

NOTES TO THE FINANCIAL STATEMENTS (continued)

14 Unrestricted Funds

Year ended 30th March 2024	Balance at 31st March 2023 restated	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 30th March 2024
	£	£	£	£	£
Unrestricted Funds	198,282	369,539	411,039	0	156,782
Unrestricted Funds	198,282	369,539	411,039	0	156,782

15 Restricted Funds

Year ended 30th March 2024	Balance at 31st March 2023	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 30th March 2024
	£	£	£	£	£
Steve Morgan Foundation	825	17,274	17,274	0	825
Kindred	0	14,000	14,000	0	0
John Moores Foundation	0	5,000	5,000	0	0
Restricted Funds	825	36,274	36,274	0	825

16: Operating Lease Commitments

There is a four- year lease commitment taken out in November 2018 in respect of a photocopier. Payments fall due as under:

	2024	2023
	£	£
Premises	0	1,097
Photocopier	730	345
Total due within one year	730	1,442

17: Contingent liabilities

There were no contingent liabilities as at 30th March 2023 (2022: none).

18: Related Parties

There were no material related party transactions during the year which require disclosure (2022: none).

19: Guarantees

As at 30th March 2024, 5 members had given a guarantee of £5 each in the event of the company winding-up, total: £25 (31st March 2023: 5 members £25).

20. Prior period adjustment

An adjustment has been made to the prior period resulting in a decrease in work in progress value by £31,080, a decrease in income from charitable activities and a corresponding decrease in funds brought forward by £31,080

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EQUALITY AND EMPLOYMENT LAW CENTRE LTD.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1st APRIL 2022 TO 31st MARCH 2023