

Company Registration Number - 04946069

The Charity Registration Number is :- 1101876

Equality and Employment Law Centre LTD.

Report and Accounts

30 March 2025

Equality and Employment Law Centre LTD.

Report and accounts for the year ended 30 March 2025

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Equality and Employment Law Centre LTD.

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Trustees' Annual Report for the year ended 30 March 2025

The Trustees present their Report and Accounts for the year ended 30 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Equality and Employment Law Centre LTD..

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1101876.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Rooms 2/40 & 2/41

The City of Liverpool College, Myrtle Street

L7 7DN

Telephone 0151 237 2664

Email Address: info@eael.co.uk Web address: www.equalityandemploymentlaw.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

S Branch

J Keegan

J Mannouch

A Urbanik

Equality and Employment Law Centre LTD.

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Trustees' Annual Report for the year ended 30 March 2025

The following persons served as Trustees during the year ended 30 March 2025 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name

S Ali (resigned 17 June 2024)

S Branch

J Keegan

J Mannouch

A Urbanik

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The promotion of any charitable purpose for the benefit of the community in the area of Merseyside and in particular to:

1. 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.
2. Promote the efficiency and effectiveness of charities by the provision of advice and training in employment and discrimination law.
3. Advance education by improving the knowledge of employment and discrimination law and its operation of persons resident or employed in Merseyside.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

The Trustees are pleased to present the Equality and Employment Law Centre's (EAELC) Annual Report for the year ending 31st March 2025—a year that has tested our resilience, sharpened our focus, and reaffirmed the critical importance of our mission.

In a climate of economic instability, policy stagnation, and rising demand for legal support, EAELC has continued to stand firm in its commitment to challenge poverty, injustice, and discrimination through specialist legal advice, complex case work, advocacy, and education.

Founded in 2003, EAELC is the only specialist charity in the Liverpool City Region—and one of just three nationally—delivering remote Legal Aid discrimination advice. In addition, we operate a free employment advice line for residents of the Liverpool City Region, and provide HR, employment, and discrimination advice to not-for-profit organisations. Our services are delivered by a dedicated team of solicitors and litigation executives who work tirelessly to empower individuals, strengthen communities, and support organisations in building fairer, more inclusive workplaces.

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Our work shines a light on the growing gap in access to justice, particularly for working people, marginalised communities, and vulnerable individuals. It also highlights the increasing levels of disadvantage and poverty across the UK, and the vital role played by Law Centres—just over 40 remain across England, Wales, and Northern Ireland, serving millions of people who would otherwise be left without legal support.

EALC is deeply rooted in the Liverpool City Region. We prioritise serving those who live and work locally, with a particular focus on individuals who cannot afford private legal representation or who face barriers to accessing mainstream services. Our emphasis is on tackling poverty and oppression, and ensuring that no one is excluded from justice due to their income, background, or circumstances.

We deliver our core legal services in three ways:

- **Telephone Employment Advice Line** – offering free, accessible guidance to those in need.
- **Private Client Legal Work** – providing in-depth casework in employment and discrimination law.
- **Legal Aid Casework** – delivered through our contract with the Legal Aid Agency.

Our income is generated from four key sources:

- Legal Aid contracts
- Grant funding
- Social investment
- Private client work for individuals and organisations

We are a values-led organisation, driven by a belief in fairness, dignity, and equality. Our purpose is to challenge poverty and inequality by helping individuals secure equal access to their legal rights, and by supporting third-sector organisations to understand and meet their obligations under the Employment and Equality Acts.

This mission is more urgent than ever as we approach the most transformational changes to workers' rights in a generation, expected in 2026 under proposed reforms to the Employment Rights Act. In this context, access to free or affordable employment advice will be critical—and EALC is committed to being ready.

This report reflects our achievements, the challenges we've faced in delivering our vital services, and the strategic actions we've taken to adapt and rebuild. It also outlines our future plans to regrow the organisation, strengthen our sustainability, and deepen our impact. Above all, it is a call to action—inviting funders, investors, and partners to join us in shaping a more just and equitable future.

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Our Mission, Objectives,

At the heart of the Equality and Employment Law Centre (EAELC) is a clear and unwavering mission: to challenge poverty, injustice, and discrimination by providing specialist legal advice, casework advocacy, and education. Our work is rooted in the belief that everyone—regardless of income, background, or circumstance—should have equal access to justice and fair treatment.

EAELC exists to:

- **Relieve poverty** by offering free legal advice and advocacy to individuals facing discrimination or unfair treatment in the workplace or wider society.
- **Promote the effectiveness of charities** by delivering employment and equality law training to third-sector organisations, helping them build fairer, more inclusive workplaces.
- **Advance education** by improving public understanding of employment and discrimination law, empowering individuals and communities to know and assert their rights.

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

We measure our public benefit through:

- **Monitoring outcomes and impact:** We track how our interventions improve clients' lives—whether through job reinstatement, compensation, preventing poverty, workplace adjustments, or protection from homelessness.
- **Client and partner feedback:** We collect and analyse feedback to understand satisfaction levels, learning outcomes, and areas for improvement.
- **Strategic evaluation:** We assess our performance against our organisational objectives and key indicators, ensuring our work remains focused, effective, and aligned with our mission.

EAELC is a values-led organisation. We exist to serve those who are excluded from mainstream legal support, and to ensure that justice is not a privilege—but a right accessible to all. As we approach the most significant reforms to employment law in a generation, our role in providing free and affordable legal advice will be more critical than ever.

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The main achievements and performance of the charity during the year and The difference the charity's performance during the year has made to the beneficiaries of the charity and benefitted wider society.

2024–2025 has been a difficult year that has tested our resilience, sharpened our focus, and reaffirmed the critical importance of our mission.

As the only specialist charity in the Liverpool City Region and North of England dedicated solely to employment and discrimination law, EAELC continues to provide life-changing legal support to individuals navigating injustice, inequality, and poverty. This year, we have faced significant challenges: a reduction in our legal team of fee earners, due to our inability to compete with private sector salaries, the ongoing strain of underfunded Legal Aid contracts, and the emotional toll of supporting highly vulnerable clients and a significant reduction in our income combined with tough competition for grant funding. Despite these pressures, our team has delivered exceptional outcomes: securing damages for clients, reinstating jobs, preventing homelessness, and restoring dignity to those who felt unheard. Our services are often the last line of defence for clients facing discrimination, dismissal, or risk of debt and poverty.

Client Story: A Life-Saving Intervention

Our services are often the last line of defence for individuals facing discrimination, dismissal, and the devastating consequences of poverty and debt. One client's experience this year powerfully illustrates the human impact of our work.

Following an employment dispute, the client reached out to us in a state of deep distress. they shared:

"If I can speak for myself, I've been through real hell since I lost my job and career on Friday. Right now, I actually have suicidal thoughts."

Recognising the urgency, our team immediately arranged a welfare call. Paramedics visited the client that same day - an intervention that, quite literally, **saved a life.**

The following day we held a Zoom meeting to explain the legal case plan and next steps. The client's response was deeply moving:

"Your excellent customer service skills, your ability to solve problems, and your dedication to your work have given me a sense of hope. I smiled today for the first time in a long while. I'm so grateful, the paramedics really helped me, and I'm now getting professional support."

This story is not an exception, it is a reflection of the transformational role EAELC plays in the lives of those who feel powerless, unheard, and alone. It underscores why our work matters, and why continued investment in accessible, specialist legal advice is not just about justice, it's about saving and transforming lives.

The outcomes we secure across all of the Law Centre's are not just legal victories, they are moments of transformation, restoring dignity, stability, and hope.

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Staffing and Income Generation

2024–2025 has been a financially challenging year for EAELC. We are not where we had hoped to be, and the impact of reduced income has been significant. However, we have responded with determination and strategic action to stabilise the organisation and lay the foundations for future growth.

We are pleased to report that our application to Key Fund has been accepted and confirmed, securing a package of grant funding, investment loan, and flexible finance. This funding, due to be received in Q1 of the next financial year, will enable us to begin a turnaround—strengthening our infrastructure, expanding our services, and rebuilding our capacity.

In parallel, we have conducted a thorough review of our costs and successfully restructured our administrative functions, reducing overheads and improving operational efficiency. These changes have been essential in helping us weather the financial pressures of the past year.

We have also reviewed options for diversifying our income and are actively developing plans to launch a housing disrepair advice service. This area of law is generally out of scope for Legal Aid, making it a viable income stream that aligns with our mission and responds to emerging client needs. It will also help us generate unrestricted income to support our core running costs.

Impact of Staffing Reductions

This year, EAELC experienced a 40% reduction in our fee-earning legal team—a direct consequence of our inability to compete with private sector salaries. Employment solicitors in commercial firms can command salaries up to 40% higher than we are able to offer. This disparity has had a profound impact on our organisation:

- Reduced capacity to take on Legal Aid and private fee-paying cases.
- Lower income generation, as fee-earners are the financial engine of our organisation.
- Increased pressure on remaining staff, affecting morale, wellbeing, and long-term sustainability.

The financial implications are stark. According to government guidelines, the national charge-out rate for Grade 1 solicitors in our region is £288 per hour. In contrast, Legal Aid pays less than 20% of this rate—a figure that has remained unchanged since 2013. Yet this public service remains a critical pillar of access to justice and the rule of law.

The Chartered Institute of Personnel and Development (CIPD) estimates the average cost of labour turnover per employee at £30,614. For a small organisation like EAELC, each departure represents a significant financial and operational setback—impacting not only income, but continuity of service and institutional knowledge.

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Strategic Adaptation

Despite these pressures, we have taken decisive steps to adapt and build resilience:

- **Streamlined administrative functions** to reduce costs and improve efficiency.
- **Explored flexible working arrangements** to retain staff and support wellbeing.
- **Secured social investment funding** from Key Fund to support growth and innovation.
- **Advanced merger discussions** are underway with a like-minded not-for-profit organisation whose mission is closely aligned with ours. Both organisations share a deep commitment to access to justice, equality, and the fight against discrimination. This strategic partnership represents more than operational synergy—it is a union of purpose. Together, we aim to build a stronger, more resilient organisation with a broader reach, enriched expertise, and increased capacity to serve clients holistically. The merger will help us address the recruitment challenges we face, expand our talent pool, and inspire our team by becoming part of a larger, values-driven organisation committed to social justice.
- **Researched and planned new income streams**, including housing disrepair advice, to diversify revenue and meet emerging client needs.

These actions reflect our commitment to sustainability, innovation, and mission-driven growth. We are determined to rebuild our capacity, strengthen our financial position, and continue delivering life-changing legal support to those who need it most.

Service Delivery and Impact

Despite the significant reduction in staffing this year, EAELC's dedicated team continued to deliver exceptional outcomes for clients across the Liverpool City Region and beyond. Our services remain a vital lifeline for individuals facing discrimination, dismissal, and the threat of poverty or homelessness—often at a time when no other support is available.

Client Outcomes

In 2024–2025, we achieved the following:

- 329 complex discrimination cases handled through our Legal Aid remote telephone service.
- £466,914 in damages secured for clients, reflecting the financial justice achieved through our interventions.
- 292 clients supported with legal advice via our free employment advice line.
- Job reinstatements, reasonable adjustments, negotiated exit packages, and tenancy protections delivered through casework and advocacy.
- Non-monetary outcomes reported by clients, including improved mental wellbeing, restored dignity, and a renewed sense of control over their lives.

These outcomes are not just legal victories—they are moments of transformation. They represent people who were heard, supported, and empowered to move forward after experiencing discrimination, injustice, or exclusion.

Our work continues to demonstrate the economic and social value of early legal intervention. By resolving disputes before they escalate, we help clients stay in work, avoid homelessness, and reduce pressure on overstretched public services such as employment tribunals, housing departments, and mental health support systems.

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National Reach and Signposting Impact

In 2024–2025, EAELC received 3,126 calls from individuals across England and Wales, highlighting the national demand for specialist legal advice in employment and discrimination law. Many of these callers were referred to our service by other advice agencies that lack the expertise or capacity to support clients in these complex areas of law.

Demonstrating a real shortage in skilled employment and discrimination legal advice. The majority of people who contact us are in crisis—facing dismissal, discrimination, or workplace conflict—and often have little or no understanding of how to navigate employment or discrimination disputes. Crucially, most are unaware of the strict legal deadlines that govern their rights:

- Three months less one day for employment claims.
- Six months less one day for discrimination claims under the Equality Act.

Our team provides not only legal advice, but also critical early intervention—ensuring clients understand their rights, the urgency of their situation, and the steps they need to take to protect themselves.

We also play a vital role in signposting clients to appropriate services, including:

- ACAS resources for early conciliation and workplace dispute resolution.
- The Legal Aid remote telephone services for housing, education, and discrimination.
- Local and national support organisations tailored to their needs.
- Online legal resources to help them take informed action.
- The Find a legal aid advisor <https://find-legal-advice.justice.gov.uk/>

This work is often the difference between a client accessing justice or missing their opportunity entirely. EAELC's advice line continues to be a lifeline for individuals in legal deserts, where access to specialist support is limited or non-existent. Many callers have no knowledge of Legal Aid which is not promoted by the Legal Aid Agency.

Early Intervention: Benefits to Individuals and the Economy

Our ability to provide early access to specialist legal advice has profound implications—not only for the individuals we serve, but for the wider economy and public welfare. According to the 2021 report *Defending the Public Purse* (Community Justice Fund, Pragmatix Advisory), every individual who receives free specialist legal advice generates an average £8,000 net benefit to the Treasury, while costing just £510 to deliver—a total saving of approximately £4 billion annually.

Similarly, a 2024 study by the Access to Justice Foundation and the Bar Council, *The Value of Justice for All*, found that early legal advice saves the public purse an estimated £9,100 per case—around £2.71 in savings for every £1 spent.

These findings validate what we witness daily: when individuals receive advice promptly, before issues escalate, we prevent costs associated with unemployment, homelessness, benefit dependency, and overburdened public services. Furthermore, early legal support promotes workforce stability—allowing people to remain in or re-enter employment, which contributes to tax revenues and economic productivity.

With complex, intersecting legal problems increasingly common—often spanning debt, employment, housing, and welfare—our early intervention model not only supports individual recovery, but also yields significant economic and societal dividends.

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Legal Aid: A Vital but Fragile public service at Breaking Point

Legal Aid remains a vital life line to clients and a cornerstone of our work—but its sustainability is in serious jeopardy. Despite over a decade of reports and calls for evidence from the Ministry of Justice, **no impactful changes have been made to civil legal advice provision** since 2013.

The challenges are stark:

- The **remote discrimination telephone contract**, while essential for clients, is **bureaucratically burdensome and financially unviable**. Rates have remained frozen since 2013. Without an increase in the upcoming 2025 tender, this contract will be unsustainable.
- **Files exceeding 15 hours of work** are subject to scrutiny by **non-legal Legal Aid staff**, often resulting in payment delays and disputes. Highly skilled solicitors are routinely told their pleadings are too long—even in complex cases that result in significant settlements at minimal public cost.
- **Current Legal Aid rates are less than 80%** of the government's own published solicitor charge-out rates, creating a stark mismatch between expectations and funding.
- Providers must meet **nine stringent KPIs**, including answering calls within 30 seconds, while working under **tight legal deadlines** (e.g., 3 months less one day for employment claims). These pressures are unsustainable for small teams.
- As a result, **Legal Aid providers are increasingly dropping out of the market**, unable to continue under such conditions.

We continue to advocate for reform and plan to tender for both remote and face-to-face contracts in 2025, with the hope that rates will finally reflect the true cost of delivering high-quality legal services.

As **Lord Neuberger** warned in his 2013 Tom Sargant Memorial Lecture:

"Cutting the cost of legal aid deprives the very people who most need the protection of the courts of the ability to get legal advice and representation... If a person with a potential claim cannot get legal aid, there are two possible consequences. The first is that the claim is dropped: that is a rank denial of justice and a blot on the rule of law."

"The rule of law requires that any persons with a bona fide reasonable legal claim must have an effective means of having that claim considered."

More than a decade later, these words remain painfully relevant. **Access to justice must not be reserved for those who can afford it.**

Strategic Achievements

- **Solicitor Apprenticeship Success:** Our solicitor apprentice qualified in Summer 2024, marking a milestone in our "grow our own talent" recruitment strategy.
- **Funding Wins:** Secured investment from Key Fund and grant support from AB Charitable Trust to upgrade our IT to Windows 11. Additionally, we secured funding from IASME to upgrade our Cyber essentials to Cyber plus
- **SQM Audit Passed:** Achieved a three-year certification in January 2025.
- **Technology Integration:** Upgraded systems to Windows 11 to enhance efficiency and received training in appropriate AI legal tools to support our productivity

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Expanding Our Reach and Influence

- Actively contributed to sector-wide development through participation in consultations, calls for evidence, and research studies led by the Ministry of Justice, the Law Society, and the Access to Justice Foundation.
- Strengthened strategic partnerships by engaging with key networks including the Liverpool Active Advice Network, Access to Justice Forum, the Legal Aid Practitioners Group (LAPG), and the Law Centres Network.
- Preparing to attend the Labour Party Conference and Law Society events in 2025 to advocate for progressive employment law reforms ahead of anticipated legislative changes in 2026.
- Regularly contribute to the *Liverpool Law Gazette*, publishing thought leadership articles **three times per year** as part of a collaborative rotation with local law centres.
- Expanded community engagement through volunteer placements, securing **two school-based placements** and welcoming **four university volunteers**, 1 pro bono solicitor who collectively contributed **579 hours** of support across our services gaining valuable workplace experience securing paid employment.

Looking Ahead: Building a Resilient Future

Since our founding in 2003, EAELC has experienced a rollercoaster of highs and lows—moments of growth, impact, and innovation, alongside periods of financial strain and operational challenge. What has remained constant is our **unwavering commitment to justice, equality, and the communities we serve**.

As we look ahead to 2025–2026 and beyond, our priorities are focused on **stabilising the organisation, growing our services, and ensuring long-term sustainability**. We know that the demand for our work will not diminish—if anything, it will intensify as we approach the most significant reforms to workers' rights in a generation.

Our strategic priorities include:

- **Completing our merger** with a like-minded partner whose mission aligns with ours—expanding our capacity, strengthening our services, and securing our future.
- **Launching our housing disrepair service**, informed by client need and market research, to diversify income and address a growing area of unmet legal need.
- **Driving income generation** through new service models, social enterprise, and strategic partnerships.
- **Securing funding** to recruit solicitors at market rates, reduce turnover, and rebuild our legal team.
- **Expanding our social enterprise model**, supporting third-sector organisations with HR, employment, and equality advice.

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- **Continuing to deliver life-changing outcomes** for clients across employment, discrimination, and housing law.
- **Relocating to a smaller, more cost-effective premises** within the social economy to reduce overheads and reinvest savings into frontline services.
- **Preparing our team and services** for the transformational changes to workers' rights expected in 2026, ensuring we are ready to support individuals and organisations through the transition.
- **Supporting our staff**, who continue to deliver exceptional results in challenging circumstances. We will campaign for **competitive rates of pay** across the Law Centre Network to retain experienced professionals and attract new talent into the sector.
- **Growing our own talent** through our **solicitor apprenticeship programme**, which remains a cornerstone of our long-term workforce strategy and commitment to social justice.
- **Maximising our business model**: EAELC has the skills, knowledge, and infrastructure to deliver **expert HR, employment, and legal advice** to third-sector organisations and social enterprises. This is a **lucrative and high-impact service area**, but to fully realise its potential, we must be able to **attract and retain the legal talent** needed to meet demand and deliver consistently high-quality services.

Conclusion

This year has tested our resilience—but it has also revealed our determination, creativity, and deep commitment to justice. EAELC has stood firm in the face of financial pressures, staffing challenges, and rising demand, continuing to serve those most at risk of being excluded from legal support.

Our journey since 2003 has been shaped by both adversity and achievement. Through every challenge, we've remained anchored in our values and focused on our purpose: to make justice accessible to all, regardless of income, background, or circumstance.

We are proud of our team—skilled, compassionate professionals who deliver life-changing outcomes in the most demanding conditions. Supporting them is essential. We will continue to advocate for fair pay across the Law Centre Network and invest in our apprenticeship programme to nurture the next generation of social justice lawyers.

Looking ahead, we are focused on renewal and growth. We will seek new funding, build strategic alliances, and expand our services to meet the evolving needs of our communities—especially as we prepare for landmark employment law reforms in 2026. We will also continue to seek out new partners who share our values and vision—organisations committed to justice, equality, and the power of legal advice to change lives. We are determined to protect our workforce, reduce costs, and grow our impact, even in the face of adversity.

We invite funders, investors, and partners to join us. Your support will help us:

- Sustain and grow our services
- Attract and retain the talent we need
- Innovate in how we deliver justice
- Prepare for the future of workers' rights and social justice

To our funders, Board, staff, volunteers, and colleagues across the Law Centre Network—thank you. Your belief in our mission, your solidarity in difficult times, and your commitment to equity and fairness make our work possible.

Together, we will continue to fight for justice. And together, we will ensure that no one is denied their rights because of income, postcode, or circumstance. As economist and Nobel laureate Joseph E. Stiglitz warned, *“Rather than justice for all, we are evolving into a system of justice for those who can afford it.”*

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Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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.

Bankers	Co-Operative Bank PLC, PO Box 250, Skelmersdale, WN8 6WT
Accountants	Adding Value Consultancy Limited, Studio 6, Bluecoat Chambers, School Lane, Liverpool, L1 3BX

Financial review

The charity's financial position at the end of the year ended 30 March 2025

The financial position of the charity at 30 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	(133,923)	(41,500)
Unrestricted Revenue Funds available for the general purposes of the charity	13,786	156,782
Restricted Revenue Funds	9,898	825
Total Funds	23,684	157,607

Financial review of the position at the reporting date, 30 March 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. The challenges both current and ongoing and the charity's responses to these and plans for the future are detailed above in the main body of the report and summarised in the conclusion.

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Policies on reserves.

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 £13,786.

Going Concern and availability and adequacy of assets of each of the funds.

The Trustees are aware that the charity faces material uncertainties regarding its ongoing sources of income. The Trustees are actively exploring solutions to secure funding and ensure that charitable activities can continue. Based on current forecasts and plans, the Trustees consider it appropriate to prepare the financial statements on a going concern basis but acknowledge that this is subject to significant uncertainty.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BX

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 17 to 27.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 18 December 2025.



J Keegan

Director and Trustee

Equality and Employment Law Centre LTD.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 March 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 17 to 27 for the year ended 30 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 21.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 13, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

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

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Equality and Employment Law Centre LTD.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 30 March 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-



Matthew Brown - Independent Examiner

CIPFA

Bluecoat Chambers

College Lane

Liverpool

L1 3BX

This report was signed on 18 December 2025

Equality and Employment Law Centre LTD. - Statement of Financial Activities for the year ended 30 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 March 2025, as required by the Companies Act 2006)

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	Notes	2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	20	500	9,073	9,573	76,433
Charitable activities	21	262,016	-	262,016	329,380
Total income		262,516	9,073	271,589	405,813
Expenditure on:					
Charitable activities	28	405,512	-	405,512	447,313
Total expenditure		405,512	-	405,512	447,313
Net income for the year		(142,996)	9,073	(133,923)	(41,500)
Net income after transfers		(142,996)	9,073	(133,923)	(41,500)
Net movement in funds		(142,996)	9,073	(133,923)	(41,500)
Reconciliation of funds:-					
Total funds brought forward		156,782	825	157,607	199,107
Total funds carried forward		13,786	9,898	23,684	157,607

As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 21 to 27 form an integral part of these accounts.

Equality and Employment Law Centre LTD. - Statement of Financial Activities for the year ended 30 March 2025

Equality and Employment Law Centre LTD. - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:			
Donations & Legacies	40,159	36,274	76,433
Charitable activities	329,380	-	329,380
Total income	369,539	36,274	405,813
Expenditure on:			
Charitable activities	411,039	36,274	447,313
Total expenditure	411,039	36,274	447,313
Net income for the year	(41,500)	-	(41,500)
Net income after transfers	(41,500)	-	(41,500)
Net movement in funds	(41,500)	-	(41,500)
Reconciliation of funds:-			
Total funds brought forward	198,282	825	199,107
Total funds carried forward	156,782	825	157,607

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 21 to 27 form an integral part of these accounts.

Equality and Employment Law Centre LTD. - Statement of Financial Activities for the year ended 30 March 2025

Movements in revenue and capital funds for the year ended 30 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	156,782	825	157,607	199,107
Recognised gains and losses before transfers	(142,996)	9,073	(133,923)	(41,500)
Closing revenue funds	13,786	9,898	23,684	157,607

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	13,786	9,898	23,684	157,607

Income and Expenditure Account for the year ended 30 March 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	271,589	405,813
Gross income in the year before exceptional items	271,589	405,813
Gross income in the year including exceptional items	271,589	405,813
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	402,630	444,052
Governance costs	1,380	1,380
Interest payable	1,502	1,881
Total expenditure in the year	405,512	447,313
Net income before tax in the financial year	(133,923)	(41,500)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(133,923)	(41,500)
Retained surplus for the financial year	(133,923)	(41,500)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 21 to 27 form an integral part of these accounts.

Equality and Employment Law Centre LTD. - Balance Sheet as at 30 March

	Notes	2025 £	2024 £
Current assets			
Work in progress		81,646	146,099
Debtors	10	88,116	74,124
Cash at bank and in hand		28,301	64,282
Total current assets		<u>198,063</u>	<u>284,505</u>
Creditors: amounts falling due within one year	11	<u>(148,629)</u>	<u>(108,898)</u>
Net current assets		49,434	175,607
Net assets		<u>49,434</u>	<u>175,607</u>
Creditors: amounts falling due after more than one year	12	(25,750)	(18,000)
The total net assets of the charity		<u>23,684</u>	<u>157,607</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds			
Restricted Revenue Funds	16	9,898	825
		9,898	825
Unrestricted Funds			
Unrestricted Revenue Funds	16	13,786	156,782
		13,786	156,782
Total charity funds		<u>23,684</u>	<u>157,607</u>

As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 16.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



J Keegan

Trustee

Approved by the board of trustees on 18 December 2025

The notes attached on pages 21 to 27 form an integral part of these accounts.

Equality and Employment Law Centre LTD.

Notes to the Accounts for the year ended 30 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The Trustees are aware that the charity faces material uncertainties regarding its ongoing sources of income. The Trustees are actively exploring solutions to secure funding and ensure that charitable activities can continue. Based on current forecasts and plans, the Trustees consider it appropriate to prepare the financial statements on a going concern basis but acknowledge that this is subject to significant uncertainty.

Risks and future assumptions

The charity is a public benefit entity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition. All Fixed Assets are fully depreciated.

Work in progress

Work in progress is valued at the lower of cost and net realisable value.

Equality and Employment Law Centre LTD.

Notes to the Accounts for the year ended 30 March 2025

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	5,887	5,088

Equality and Employment Law Centre LTD.

Notes to the Accounts for the year ended 30 March 2025

6 Interest payable

	2025	2024
	£	£
Loan interest	1,395	1,881
Bank and other interest payable	107	-
	<u>1,502</u>	<u>1,881</u>

7 Staff costs and emoluments

Salary costs

	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	228,756	274,876
Employer's National Insurance for all staff	16,839	16,122
Employer's contribution to defined benefit pension schemes	4,598	4,584
Employer's operating costs of defined contribution pension schemes	1,289	504

Total salaries, wages and related costs

<u>251,482</u>	<u>296,086</u>
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The estimated full time equivalent number of all staff employed in the year was

<u>9</u>	<u>11</u>
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The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	5	7
Engaged on management and administration	4	4

The estimated full time equivalent number of all staff employed as above

<u>9</u>	<u>11</u>
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Tangible fixed assets

<i>Current Year</i>	Office Equipment	Total
	£	£
Cost		
At 31 March 2024	6,282	6,282
At 30 March 2025	<u>6,282</u>	<u>6,282</u>
Depreciation		
At 31 March 2024	6,282	6,282
At 30 March 2025	<u>6,282</u>	<u>6,282</u>
Net book value		
At 30 March 2025	<u>-</u>	<u>-</u>

Equality and Employment Law Centre LTD.

Notes to the Accounts for the year ended 30 March 2025

9 Work in Progress

	2025 £	2024 £
Work in Progress	81,646	146,099
	<u>81,646</u>	<u>146,099</u>

10 Debtors

	2025 £	2024 £
Trade debtors	75,406	65,667
Prepayments and accrued income	11,078	6,891
Other debtors	1,632	1,566
	<u>88,116</u>	<u>74,124</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	7,500	28,591
Trade creditors	22,727	12,034
Accruals	42,326	11,633
PAYE, NIC VAT and other taxes	64,893	42,291
Other creditors	11,183	14,349
	<u>148,629</u>	<u>108,898</u>

12 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans and overdrafts	25,750	18,000

13 Income and Expenditure account summary

	2025 £	2024 £
At 31 March 2024	157,607	199,107
Surplus after tax for the year	(133,923)	(41,500)
At 30 March 2025	<u>23,684</u>	<u>157,607</u>

14 Related party transactions

There were no transactions with related parties in the year.

Equality and Employment Law Centre LTD.

Notes to the Accounts for the year ended 30 March 2025

15 Particulars of how particular funds are represented by assets and liabilities

At 30 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	188,165		9,898	198,063
Current Liabilities	(148,629)	-	-	(148,629)
Long Term Liabilities	(25,750)	-	-	(25,750)
	13,786	-	9,898	23,684

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	283,680	-	825	284,505
Current Liabilities	(108,898)	-	-	(108,898)
Long Term Liabilities	(18,000)	-	-	(18,000)
	156,782	-	825	157,607

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 17 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	156,782	(142,996)	-	13,786
Total unrestricted and designated funds	156,782	(142,996)	-	13,786
Restricted funds:-				
Steve Morgan Foundation	825	-	-	825
LCVS CRG Funding	-	5,073	-	5,073
AB Charitable Trust	-	4,000	-	4,000
Total restricted funds	825	9,073	-	9,898
Total charity funds	157,607	(133,923)	-	23,684

Equality and Employment Law Centre LTD.

Notes to the Accounts for the year ended 30 March 2025

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	262,516	(405,512)	-	(142,996)
<i>Restricted funds:-</i>				
LCVS CRG Funding	5,073	-	-	5,073
AB Charitable Trust	4,000	-	-	4,000
	271,589	(405,512)	-	(133,923)

18 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Steve Morgan Foundation

A contribution to the cost of the undergraduate solicitor apprentice.

LCVS CRG Funding

Contribution towards wages costs for providing employment advice to third sector employees.

AB Charitable Trust

A grant for upgrading our ICT systems.

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £5 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Equality and Employment Law Centre LTD.

Detailed analysis of income and expenditure for the year ended 30 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	500	-	500	-
Total donations and gifts from individuals	500	-	500	-
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies				
Liverpool City Council Community Resource Grant	-	5,073	5,073	10,147
Total public sector revenue grants	-	5,073	5,073	10,147
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	12
Steve Morgan Foundation	-	-	-	17,274
John Moores Foundation	-	-	-	5,000
Kindred	-	-	-	14,000
AB Charitable Trust	-	4,000	4,000	30,000
Total private sector revenue grants	-	4,000	4,000	66,286

Equality and Employment Law Centre LTD.

Detailed analysis of income and expenditure for the year ended 30 March 2025 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior Year	30,012	36,274	66,286

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	500	9,073	9,573	76,433
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Prior year

	Unrestricted Funds 2024	Restricted Funds 2024	Prior Year Total Funds 2024
	£	£	£
Total Donations, Grants and Legacies	40,159	36,274	76,433

21 Income from charitable activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2025	2025	2025	2024
	£	£	£	£
Primary purpose and ancillary trading				
Other income	600	-	600	-
Total Primary purpose and ancillary trading	600	-	600	-

22 Charitable income from funders

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Contractual payments from public bodies to fund charitable activities				
LEAP Client fees and recoveries	186,501	-	186,501	320,972
Total contractual payments from public bodies	186,501	-	186,501	320,972

Equality and Employment Law Centre LTD.

Detailed analysis of income and expenditure for the year ended 30 March 2025 as required by the SORP 2015

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Contractual payments from non public bodies to fund charitable activities				
Private client fees	74,915	-	74,915	8,408
Total contractual payments from non public bodies	74,915	-	74,915	8,408
	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Year Total Funds 2024 £
Total Charitable income from funders:-				
Current year - income from funders	261,416	-	261,416	329,380
23 Total Income from charitable activities				
Current year				
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading	600	-	600	-
Income from funders	261,416	-	261,416	329,380
Total from charitable activities	262,016	-	262,016	329,380

Equality and Employment Law Centre LTD.

Detailed analysis of income and expenditure for the year ended 30 March 2025 as required by the SORP 2015

24 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	176,141	-	176,141	242,026
Employers' NI - Charitable activities	12,849	-	12,849	16,122
Defined benefit pension costs - charitable activities	4,598	-	4,598	4,584
Direct legal and consultancy fees	14,954	-	14,954	39,188
Direct legal expenses	33,076	-	33,076	11,845
Direct computer software	34,343	-	34,343	34,920
Direct telephone costs	4,366	-	4,366	5,264
Total direct spending	280,327	-	280,327	353,949
<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Gross wages and salaries - charitable activities	205,752	36,274	242,026	
Total direct spending	317,675	36,274	353,949	

25 Expenditure on charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Reallocated from support costs	123,805	-	123,805	91,984
Total charitable activities costs	123,805	-	123,805	91,984

Equality and Employment Law Centre LTD.

Detailed analysis of income and expenditure for the year ended 30 March 2025 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	52,615	-	52,615	18,600
Defined contribution pension cost - administrative staff	1,289	-	1,289	504
Employers' NI - Administrative staff	3,990	-	3,990	-
Temporary staff and recruitment	-	-	-	14,250
Training and welfare - staff	178	-	178	2,643
Travel and subsistence - staff	197	-	197	588
Employee termination costs	2,205	-	2,205	-
VAT liability assessment	9,673	-	9,673	-
<i>Premises Expenses</i>				
Rent payable	28,320	-	28,320	26,272
Rates and water charges	788	-	788	457
Cleaning and waste management	-	-	-	578
Premises repairs, renewals and maintenance	-	-	-	740
<i>Administrative overheads</i>				
Computer software and licences	-	-	-	5,761
Postage, stationery and printing	925	-	925	1,557
Subscriptions	-	-	-	6,368
Operating lease rentals	903	-	903	730
Marketing	440	-	440	816
Professional and other insurance	4,842	-	4,842	4,581
Sundry expenses	1,063	-	1,063	489
Quality Assurance	1,350	-	1,350	-
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
As detailed in Note 27	10,770	-	10,770	3,903
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	-	-	-	1,016
<i>Financial costs</i>				
Bank and loan charges	2,755	-	2,755	250
Loan interest	1,395	-	1,395	1,881
Bank and other interest payable	107	-	107	-
Support costs before reallocation	123,805	-	123,805	91,984
<i>Less support costs reallocated to specific activities</i>				
To charitable activities	(123,805)	-	(123,805)	(91,984)
Total support costs - Current Year	-	-	-	-

Equality and Employment Law Centre LTD.

Detailed analysis of income and expenditure for the year ended 30 March 2025 as required by the SORP 2015

27 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	1,380	-	1,380	1,380
Total Governance costs	1,380	-	1,380	1,380

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Other financial services	10,770	-	10,770	3,903
Total additional fees included in support costs at Note 26	10,770	-	10,770	3,903

28 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total direct spending	280,327	-	280,327	353,949
Total charitable activities costs	123,805	-	123,805	91,984
Total support costs	-	-	-	-
Total Governance costs	1,380	-	1,380	1,380
Total charitable expenditure	405,512	-	405,512	447,313

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Total direct spending	317,675	36,274	353,949	
Total charitable activities costs	91,984	-	91,984	
Total support costs	-	-	-	
Total Governance costs	1,380	-	1,380	
Total charitable expenditure	411,039	36,274	447,313	