COMMUNITY LAW SERVICE(NORTHAMPTON AND COUNTY)

England & Wales · Charity number 1128718

Details

Status	Registered
Legal form	Charitable company
Company number	06830503
Registered	2009-03-20
Register	View on the Charity Commission register

Contact

Address	Community Law Service Hazelwood Business House 49-53 Hazelwood Road Northampton NN1 1LG
Phone	01604621038
Email	enquiries@communitylawservice.org.uk
Website	www.communitylawservice.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO PROMOTE ANY CHARITABLE PURPOSE FOR THEBENEFIT OF THE PUBLIC, INCLUDING, THE ADVANCEMENT OF EDUCATION, THE PROTECTIONOF HEALTH, THE RELIEF OF POVERTY, SICKNESS AND DISTRESS' BY THE PROVISION OF SOCIALWELFARE LAW ADVICE, INFORMATION, REPRESENTATION AND TRAINING AND CONSULTANCYSERVICES

Activities: We provide independent and confidential specialist legal advice to residents of Northamptonshire .We provide a comprehensive casework service from the beginning to the conclusion of the case, including representation at court / tribunal if necessary, in the areas of Welfare Benefits, Immigration, Debt, Fuel Poverty and Housing.

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Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,358,837	£1,255,222	£395,145	38
2024-03-31	£1,186,552	£1,103,301	£291,530	33
2023-03-31	£1,100,257	£1,132,453	£208,279	31
2022-03-31	£1,170,949	£1,121,485	£240,475	33
2021-03-31	£1,213,264	£1,133,044	£191,011	34

Trustees

Name	Role	Appointed
IAN PEARS	Chair	
Alan Aisbett		2025-09-18
Helen Reay		2021-12-07
Keith Moffitt		2019-04-29
Pauline Woodhouse		2024-09-17
SALLY BEARDSWORTH		
Stephen Hibbert		2021-12-07
morcea walker		2014-12-12

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COMMUNITY LAW SERVICE(NORTHAMPTON AND COUNTY)

England & Wales - Charity number 1128718

Accounts

REGISTERED COMPANY NUMBER: 06830503
REGISTERED CHARITY NUMBER: 1128718

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2025

for

Community Law Service (Northampton And County)

Harris & Co (Accountants) Ltd, Statutory Auditor
2 Pavilion Court
600 Pavilion Drive
Northampton
NN4 7SL

23 SEP 2025

065181

Community Law Service (Northampton And County)

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal aims

The Objects of Community Law Service (Northampton and County), hereafter referred to as Community Law Service or the Charity as appropriate, are to promote any charitable purpose for the benefit of the public, including the advancement of education, the protection of health and the relief of poverty, sickness and distress.
This objective is achieved through the provision of Social Welfare law advice, casework, representation, training and consultancy services currently in the fields of Welfare Benefits, Debt, Housing, Immigration and also through the provision of Fuel Poverty advice and support. An end-to-end service is provided to ensure the best possible outcome for clients. The Charity delivers a range of services for local communities and has a diverse funding base with resources focused on supporting vulnerable client groups through a mixed model of service delivery to promote equality of access. Well-developed partnerships and referral arrangements are in place with a wide range of agencies across Northamptonshire and into surrounding counties.

Public Benefit

The Trustees have regard to the Charity Commission's public benefit guidance in all their decision- making. This Annual Report contains details of how the Charity's purposes have been carried out for the public benefit. The Charity's activities are focused on enabling people to access social welfare advice to help them resolve problems that are affecting their quality of life. This is done through offering timely access to advice which can have benefits beyond the alleviation of specific financial or other problems. This includes protection of physical and mental health and well-being, as lack of access to advice when needed can result in problems escalating, at increasing cost to the individual and often, to third parties and to the public purse. In 2024/25 Community Law Service has provided specialist advice to 6,284 people, ensuring they have realised their rights and had access to justice. 98% of clients rated the service received as excellent or very good, indicating high quality advice and high levels of client satisfaction; client feedback also showed 73% of clients felt their health had been protected or improved as a result of the advice received.

Strategy & Plans

The Trustees review the Charity's objectives periodically in the context of updating their Business Plan and Strategic Plan. This is done bi-annually. An Annual Plan reflecting the current Business Plan and resources is made for each financial year in parallel with the setting of annual budgets. The Annual Plan is reviewed quarterly to assess performance against targets and the budget is subject to quarterly review of income against expenditure and a variance analysis. A Strategic Plan exists to guide long term development.

OBJECTIVES AND ACTIVITIES

Achievement and Performance

This year the Charity, like many others, has continued to see unprecedented demand on services. With finite resources, and needing to protect the wellbeing of staff, the result of the high demand is an increase in waiting times for appointments. These have often been in excess of 4 weeks, and peaking at 7 weeks periodically particularly for benefit and debt advice, as the cost-of-living crisis continues. Due to increasing levels of non-attendance for appointments, changes were made to book appointments only 2 weeks ahead. This results in clients being held on a waiting list for longer, but has resulted in a significant reduction in no-shows, meaning the charity's limited resources are better used.

The Charity has a strategic aim of increasing capacity in the advice sector, including developing new staff to deliver much needed advice. This year has seen preparations for the Charity's first Solicitor Regulation Authority (SRA) approved solicitor training contract. This has been made possible thanks to a grant from the Legal Education Foundation's Justice First Fellowship and following approval from the SRA to be an approved training provider. Recruitment is completed and the trainee solicitor commences work from April 2025.

In April, the Charity was also successful in securing funding from West Northamptonshire Council for our Immigration Advice team, which brings valuable resources to offer free immigration advice to local residents. Within this funding was a part time trainee post to work in the Charity's Immigration Team which directly helps to develop much needed capacity. The aim is for this to be a training ground to build capacity and for the post holder to become an accredited adviser within the 2 year lifespan of the grant.

The Charity's long standing relationship with the British Gas Energy Trust continued into it's tenth year this year, starting delivery on a new 2 year grant. Through the year this funding has enabled advice to be provided to 1166 local households, dealing with almost 3500 individual matters, securing additional income of over £4.7million and managing debts totalling £10.9million. Community Law Service is extremely grateful to have such long term support from the British Gas Energy Trust

The start of the year also saw the Charity secure strategic advice grants from both North and West Northamptonshire, in collaboration with local Citizens Advice groups. Although a relatively small portion of overall income, it provides an essential financial grounding on which new funding can be leveraged.

In June the Charity was re-awarded a Housing Legal Aid Contract, along with the newer Housing Loss Prevention Advice Service which covers casework for people who have not previously had substantive court hearing for the matter in question, and for in-court, on the day advice and representation. The Housing Loss Prevention Advice Service is extremely valuable for people needing advice as this is not means tested; this provides improved access to justice and advice for those on a low income but whose income is just above the (low) threshold for Legal Help. The in-court element of this contract has enabled 904 people to access on the day advice and representation. In addition, Legal Aid has funded advice and casework to 583 people (including representation at an additional 373 court hearings).

Two rounds of the Government's Household Support Fund have enabled the Charity to deliver small amounts of benefit and energy advice, as well as funding wrap-around support for clients including emergency fuel vouchers and small items to reduce energy usage, such as air fryers.

In October the Charity was honoured to be named Charity of the Year at the NNBN awards. The recognition for the significant hard work of the team, and the far-reaching impact of the Charity's work for the many people who are supported, is very welcome.

January saw an award of unrestricted funds from AB Charitable Trust. The Charity is extremely grateful for this, as it gives flexibility to spend the funds on what the Charity needs through the year - so additional staff training, capacity for attendance at the many networking meetings, freeing up supervisors from some casework to focus on strategy or supporting new staff and other vital, but often unfunded work.

In February, the Charity had a grant award from the Accelerated Response Fund, to build on our relationship with Northamptonshire Carers Association. The focus of this is to identify and advise new unpaid carers as soon as possible to avoid escalation of problems. This work will commence in the new financial year.

Recognising the growing need for advice and casework to challenge benefit decisions and advise on social security tribunals, a successful grant was secured from The Henry Smith Charity to fund a full time benefit adviser. This commenced in January 2025 and has so far delivered 15 complex benefit challenge cases.

Happily, many projects and services have continued into this year from the last.

The East Midlands Immigration Network has continued in earnest and has seen Community Law Service advise 99 people. Indications are that this project funding will continue for several years to come, which would be excellent. The Immigration not-for-profit fee-paying service continues and has provided immigration advice and casework to 32 people who had sufficient funds to pay. Fees generated this year have enabled the continued employment of valuable authorised immigration advisers. There is a national shortage of immigration advice, and such immigration advisers are a valuable asset to our county.

The Charity's debt advice team has continued their excellent work delivering specialist debt advice on the Government's Money and Pensions Service contract, as part of the East Midlands Money Advice Group. The team have again consistently reached the 85% threshold score on their files for quality, the assessment for which is very rigorous. The debt team has advised 972 clients this year with this funding, and a further 220 under a variety of other funding, managing debt of £28,971,492.

The Charity is now in year 2 of a 3-year grant from West Northamptonshire Council to deliver an energy advice service to residents in the West, in partnership with Care and Repair. This project has seen Community Law Service provide essential energy and money advice to 361 unique people locally.

Work at Weston Favell Foodbank has continued at full pace. Community Law Service has continued to attend the foodbank when open to the public each week, and saw Trussell Trust increase the funding to enable a full time post to deliver the advice. 323 foodbank users have received specialist advice which has secured total additional income of £1,331,073 and manage debt totalling £191,406.

The Community Training Partnership, a training programme delivering bitesize training sessions to upskill frontline workers and volunteers working in West Northamptonshire supporting households facing hardship. This year is the second year of this excellent project, funded by West Northamptonshire Council. The Hope Centre is the lead partner, working with Community Law Service. As at end February 2025 there have been 1351 registrations on the training portal, leading to 1990 attendances across 137 separate training sessions (47 unique), with a total of 270 hours of training delivered.

The Charity secured an 18-month grant from The Access to Justice Foundation's (ATJF) "Improving Outcomes Through Legal Services" grant round to work in community larders across West Northamptonshire, collaborating with The Hope Centre in supporting those coming to the larders who were experiencing hardship. This grant funded 1.5 full time equivalent advisers. The value of having advice 'on site' is significant, improving access and quickly building rapport with clients, something which we have continued to see evidence of at our ongoing work at Weston Favell Foodbank. 162 people have been advised through this project this year and have been assisted to secure additional income of £242,588.58. In March it was confirmed that this grant has been extended for a further 12 months, which is excellent news and enables us to continue to collaborate closely with our close partners, The Hope Centre, and wider colleagues in food larders and food banks.

Work continues with Northampton Bangladeshi Association with twice monthly advice clinics held at the Gateway Resource Centre to ensure this under-represented group have improved access to advice. £189,254.92 in additional income has been secured for 34 individual residents through this work.

The complexity of work, often relating to multiple issues needing to be resolved, has unfortunately continued. In 2023/24, we saw an average of 3.2 enquiries per person/case (up from 2.2 in 2022). Sadly this year it has been an average of 3.6. This is compounded by long delays within DWP, local authorities and the Home Office in processing claims and appeals. This leads to casework taking a long time to resolve, causing stress and worry to clients and the numbers of cases open to advisers remaining high. We have implemented additional administrative support to provide some further support to managing the casework. It is also hoped that an increase in community based work will catch people earlier and prevent problems escalating and becoming more complex to resolve.

The achievements by the staff team are remarkable once again. New income totalling £8,806,053 has been secured for clients, an increase of 3.4% from 2023/24. The Debt team managed a total of £29,087,299, up from £28,535,388 in 2023/24; with 18% more debt written off this year as a result of their advice casework. The housing team has dealt with 1495 cases, up from 1433 last year. The Immigration team have dealt with 357 immigration advice cases and thanks to the grants secured, have been able to reduce the proportion of people paying for immigration advice from 15% in 2023/24 to only 9% in 2024/25. Clients who received immigration advice spanned 70 different nationalities

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The Charity is grateful for the strong partnerships and networks that support effective referral pathways into Community Law Service, many of those partners are mentioned in this report. This year, 94 separate organisations made direct referrals to Community Law Service. This year's work on publicity to clarify what the Charity offers has had a positive impact with far less inappropriate referrals being received, which take valuable resources to deal with. This work was made possible thanks to a grant of £4,800 from the West Northamptonshire Social Enterprise Town funding.

The Charity's strong collaborations with many VCSE partners builds strong, joined up services and support for those who need advice in our County. Community Law Service greatly values partners in the VCSE sector as well as the strong support and confidence of statutory colleagues; and the trust shown in the Charity by funders and the wider community.

17259	People provided with advice and information
6284	People provided with specialist advice
£8,806,053	Additional Welfare Benefit income secured for clients
£29,087,299	Debt was managed for clients
£4435352	Debt written off
234	Debt Relief Orders administered
1	Bankruptcy petitions supported (with the more generous criteria for Debt Relief Orders, it is rare that a more costly and complex bankruptcy is required.
1992	People were provided with Welfare Benefits and Fuel poverty casework
109	People were supported with Social Security Appeal Tribunal
1277	People were represented at court hearings for housing
1495	People were provided with Housing advice and casework
1192	People were supported with Debt casework
357	People were provided with Immigration casework

Client Profile

43% of clients lived in social housing
68% of clients experienced ill health and/or had a disability
40% of clients had dependent children
33% of clients were from BME communities
63% of people advised lived in West Northamptonshire
23% of people advised lived in North Northamptonshire
14% of people advised lived outside of Northamptonshire

The Trustees extend their thanks and appreciation to all the staff for their continued commitment to the Charity and the great outcomes achieved. Without the staff team, Community Law Service could not continue to deliver such high-quality advice to our local community.

STRATEGIC REPORT

Financial Review

Total income from all sources during this financial year was £1,358,839, a 14.5% increase from the previous year. Expenditure was £1,255,225 (up just over 13.5%). The highest single expenditure remained as staff costs (£883,072). At the year-end unrestricted reserves stood at £296,202

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Early in 2024 grants were secured from both unitary authorities in collaboration with local advice partners, collaborations which are positive and welcomed. Although the amount from North Northamptonshire Council was cut significantly (to £27,500 a year from the previous award of £50,000 per year), the funding from West Northamptonshire Council increased from £65,800 to £85,000. This is valuable funding which provides a strong foundation on which the Charity can build and draw in additional funding

.

The British Gas Energy Trust's new two year grant commenced in April 2024, providing funding of £193,888 for 2024/25. The support from the British Gas Energy Trust is longstanding and very valued. It enables the Charity to employ 4 full time Money and Energy advisers working across the whole of Northamptonshire addressing a broad range of fuel poverty issues.

This year saw the Charity successfully re-tender for a Housing Legal Aid Contract, effective from September. This gives much needed financial security and the Charity is paid a fixed fee per case for the majority of the work. This contract has already been extended to 30 June 2027. Our Housing Team has generated income of £176,950, a 12.7% increase from last year. This reflects the continued increase in demand for housing advice. The most stark increase is in the newer Housing Loss Prevention Advice Service which saw income generated from this at £104,847, up from £79,998 in 2023/24; a 31% increase. £156,946 from the fixed fees paid by the Legal Aid Agency. This is unrestricted funds, so is a valuable resource to the Charity as it gives flexibility to resource the team according to need.

The Charity's Immigration Team has delivered work funded from the not-for-profit fee paying service alongside 2 grants, which enables very limited resources to be utilised delivering free advice to those who would otherwise be unable to access advice and a low cost fee paying service to those who have resources to pay. The fees are kept as low as possible and simply fund the cost to the Charity of delivering the advice. Fees charges generated £26,166, an 8% reduction on last year. This is to be expected as the Charity has increased grant income to provide free advice. The Justice Together Initiative, as part of the Charity's work within the East Midlands Immigration Network, provided grant income of £36,511. West Northamptonshire Council also provided a grant for delivery of immigration advice and a trainee adviser role, which was £58,082. Of this amount, £14,769 was paid onwards to our partner in this work, Northamptonshire Rights and Equality Council.

The new grant from The Henry Smith Charity is £41,500, funding a full time benefit adviser.
Many of the Charity's existing grants are multiyear and so continue into this year.

A grant from The Access to Justice Foundation continued, which for 2024/25 was £85,954. £9,078 has been carried forward into 2025/26 with the funder's agreement. This was underspent due to staff absence and the intention is to utilise this in the coming financial year.

West Northamptonshire Council's Public Health Team continues to provide funding for West Northamptonshire Energy Advice Service. A 3-year grant agreement to the value of £450,000 for the 3 years, which commenced in January 2024. £153,000 being paid to Care and Repair Northamptonshire who are a delivery partner, with the remainder sitting with Community Law Service. In 2024/25, the Charity received an additional one off grant of £53,000 enabling the purchase of more home energy assessments and small energy saving measures (£42,000 of which was paid to Care and Repair). This funding also included a £25,000 Emergency Fund which was fully utilised to fund larger work in clients' homes to improve their warmth, such as boiler installations and larger repairs to doors, windows and roofs.

The Charity's work at Weston Favell Foodbank, funded by the Trussell Trust, continued this year. Grant income was £61,241, but this includes some funding for 2025/26. The total funding for 2024/25 was £43,228. This was increased to enable a full time adviser to work with the foodbank team. This project is extremely successful thanks to good partnership work.

The Money and Pensions Service grant (via the East Midlands Money Advice group) for this year was £234,184. This is a significant grant which funds 4.85 debt adviser posts who deliver a high level of debt advice for the benefit of Northamptonshire residents. In the final part of the year, the Charity was advised that whilst recommissioning is commencing, a new grant would be awarded to run up to the new contract delivery, scheduled to commence in 2028. This gives some certainty to staff and to the Charity for the next 3 years.

A £30,000 grant from AB Charitable Trust was awarded in January. This is unrestricted funding giving real flexibility to spend this money in the best way for the Charity and those served by it.

Northamptonshire Carers Association have continued their long-standing support of Community Law Service by providing funding of £2,112 which enables us to work with their carers to provide benefit advice, for which the Charity is most grateful.

The Household Support Fund 4 also brought opportunity for the Charity to access funds to deliver services, albeit only short term. Through this year a project was delivered across North Northamptonshire in partnership with Citizens Advice North Northants delivering benefit advice, funded by a grant of £20,226. A further project delivering energy advice, in partnership with Care and Repair, was also funded through this scheme to the value of £29,595.

The Community Training Partnership has also continued this year and funding from the Hope Centre for this (via a grant from West Northamptonshire Council) brought in £15,550 for management oversight and payments to CLS staff who delivered training in addition to their day job.

The Institute of Money Advisers also provided funding of £4,650 to support the Charity's work processing Debt Relief Order applications.

The Charity has obtained significantly higher grant funding for the provision of emergency fuel top up vouchers this year. This is for clients in crisis situations with their energy costs and who may have otherwise been disconnected from their energy supply. These are done via a secure online platform (HUGGG) and vouchers to the value of £34,380 have been distributed.

Donations received from clients during the year totalled £4,143, a welcome increase of 233% from last year. As is the case every year, this is very much appreciated given the significant financial hardship many clients find themselves in.

Reserve Policy
The Charity holds reserves of £296,202 in unrestricted funds. These are held as a contingency to accommodate changing circumstances and give some flexibility to cope with short-term funding, which are inevitable within the Charity Sector.

Future plans
The Charity will continue to focus on bringing in new capacity to the Charity and the wider sector by seeking opportunity to offer training positions. The difficulties with recruitment are stark and need to be addressed. The commencement of the Charity's first trainee solicitor is due at the start of the new financial year, thanks to a grant from The Legal Education Foundation's Justice First Fellowship programme. It is also anticipated the Charity's trainee immigration adviser will pass their competence assessment and can commence delivery of advice.

The intention is to continue outreach work to ensure Community Law Service reaches those who need the Charity's services. Partnerships and networks will be maintained, the value in collaboration is high. More people access services in a more timely manner thanks to the support, referrals and encouragement from trusted partners embedded in their local communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Legal structure

Community Law Service (Northampton & County) is a company limited by guarantee and a registered charity. It is referred to in the overview of the Year as 'the Charity' and 'Community Law Service'.

History

The organisation was formed in 1983. Originally constituted as an unincorporated association, it became a registered charity in 1992 .and a company limited by guarantee in 2009. Originally called Welfare Rights Advice Group the name of the organisation was changed to Welfare Rights Advice Service in 1988 and then to Community Law Service (Northampton & County) in 2009 to reflect an increase in the social welfare law advice areas provided by the Charity.

Membership structure

The members of the Charity are the Trustees.

Governance and Management

The Board of Trustees

The affairs of the Charity are governed by a Board of Trustees ("the Board") who are the members and Directors of the Company for the purposes of the Companies Act 2006 and the Trustees of the Charity for the purposes of charity legislation. They are all volunteers. They are referred to in this report as "Trustees" or "the Board". The Trustees are the only members of the Charity.

Trustee Appointment, Induction and Terms of Office

Most new Trustees will already be familiar with the Charity, with its activities and with charitable operations in general. However, all new trustees are offered a programme of induction to enable them to be fully conversant with the organisation. This covers the operation of the Board, obligations under charity and company law, the Articles, staff and the staffing structure, current finances, future plans, the way the Charity and its members operate and their operating environments and familiarisation with the Charity's policies and procedures. Trustees normally serve for terms of three years and may serve more than one term.

Governance

The Board usually meets at least 6 times per year. It meets quarterly to monitor financial and operational activity and on 2 or 3 other occasions during the year to approve an annual budget and plan, to review policies and services and to plan for the future. The Board occasionally creates sub-committees when there is a focus on needed on issue or a new development. A Chief Executive is appointed by the Trustees to manage the operations of the Charity. The Chief Executive also currently serves as the Company Secretary.

Operations

The Chief Executive is responsible for the Charity's operations through a scheme of delegated authority. The scheme is reviewed annually. Within the delegations defined by the scheme the Chief Executive is authorised to act. They may delegate areas of operation to senior managers and, through them, to the wider staff group. In relation to those matters within the scheme on which the Board holds decisions to itself, for example approval of plans and budgets, the Chief Executive will prepare reports and make recommendations for consideration by the Trustees.

Management and Staffing

Operations are co-ordinated by a Senior Management Team comprising the Chief Executive and 3 senior managers. Average monthly staffing throughout the year was 38 employees. Total staffing remained relatively stable during the year.

Key Management Personnel Remuneration

Senior management remuneration is reviewed annually, in the same way as remuneration of all other employees, by a Committee of Trustees making recommendations to the Board. Non-salary terms and conditions for all employees are standard. Salary levels are reviewed with regard to market rates, inflation and affordability.

Staffing Policies

The Board reviews its personnel policies and procedures at least annually, including current salary levels.

Employee Involvement
The Charity seeks to fully engage its staff in pursuit of its objectives. Routine communication methods include management meetings, team meetings and internal emails coupled with an annual staff survey and annual staff meeting. Team meetings include a timely review of policies before the formal review at the Trustee Board meetings, enabling staff feedback to be considered at formal review.

Health and Safety
The Charity has a Health and Safety policy which is reviewed annually. Staff supervision incorporates feedback from staff on any health and safety issues which are reported to the Chief Executive regarding any necessary actions. Individual risk assessments are undertaken when any vulnerability is brought to the attention of the Senior Management Team.

Environmental Policy
The Charity has an Environmental Policy which is reviewed annually. Bulk waste collection is separated into recyclable and non-recyclable waste with waste bins in the organisation also separated in this way. Staff operate their duties with the aim to be paperless, utilising our cloud-based case management system. All staff are active in reducing waste and recycling in line with the environmental policy and associated procedures.

Principal Risks and Uncertainties
The Trustees have a risk management strategy involving an annual review of the major risks to which the Charity is exposed and approval of systems and actions for managing and mitigating them. A Risk Register is produced, updated and reviewed at least annually. The Charity has always operated at risk of failing to achieve adequate income to pursue its objectives. Many funders do not commit to long term funding but at the present time the Charity has a number of funders who are providing grants or contracts for two or three years giving more security than in some previous years. None of its income sources can be regarded as secure in the long term however and the Charity has to continually seek out new sources of funding. The known risks are continually monitored and actively managed by the Senior Management Team and the Trustees. The key elements in the management of the risk to income have been diversification of income sources. Day to day risks are relatively minor. Financial risks are minimised by the procedures in place for authorisation of expenditure and commitments. All relevant Insurance cover is in place.

Financial Control
The Board monitors all aspects of financial performance and financial management through its quarterly meetings. It sets annual budgets and requires reporting against them at least quarterly. It reviews internal financial management and reporting arrangements at least annually. In terms of day to day financial control a comprehensive and robust set of financial procedures is in place. The Charity employs a Finance Officer and a Finance Assistant who manage the Charity's finances on a day to day basis via Sage Accountancy software. The accounts and financial operations are overseen by the Chief Executive and the Charity's Treasurer.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06830503 (Not specified/Other)

Registered Charity number
1128718

Registered office
49-53 Hazelwood Road
Northampton
NN1 1LG

Trustees
Sally Beardsworth
Stephen John Hibbert
Keith Moffitt
Ian Pears (Chair)
Helen Reay
Morcea Antoinette Walker
Carmel Teresa Young (resigned 28/5/2025)
Pauline Woodhouse (appointed 17/9/2024)

Company Secretary
Sarah Hayle

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Harris & Co (Accountants) Ltd, Statutory Auditor
2 Pavilion Court
600 Pavilion Drive
Northampton
NN4 7SL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Law Service (Northampton And County) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping 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.

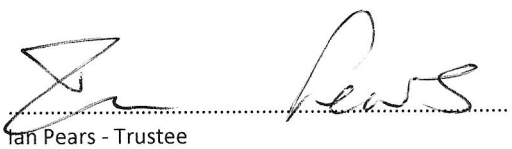
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Harris & Co (Accountants) Ltd, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 2 September 2025. and signed on the board's behalf by:



Ian Pears - Trustee

Opinion
We have audited the financial statements of Community Law Service (Northampton And County) (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

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

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

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

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, assessment of the ability to continue as a going concern and the understatement of revenue. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing meeting minutes, regulatory correspondence and professional fees, review of budgets and post year end financial statements, detailed substantive testing on the completeness of income, and reviewing accounting estimates for biases. We will also review the regulatory correspondence with the Charity Commission.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Phillip Harris BA BFP FCA (Senior Statutory Auditor)
for and on behalf of Harris & Co (Accountants) Ltd, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
2 Pavilion Court
600 Pavilion Drive
Northampton
NN4 7SL

2 September 2025

Community Law Service (Northampton And County)

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,253	1	6,254	3,886
Charitable activities	3				
Income from charitable activities		425,115	925,425	1,350,540	1,181,938
Other income		2,043	-	2,043	728
Total		433,411	925,426	1,358,837	1,186,552
EXPENDITURE ON					
Raising funds	4	16,950	-	16,950	16,386
Charitable activities	5				
Income from charitable activities		(16,950)	-	(16,950)	-
Charitable activities		472,097	783,125	1,255,222	1,086,915
Total		472,097	783,125	1,255,222	1,103,301
NET INCOME/(EXPENDITURE)		(38,686)	142,301	103,615	83,251
Transfers between funds	14	106,181	(106,181)	-	-
Net movement in funds		67,495	36,120	103,615	83,251
RECONCILIATION OF FUNDS					
Total funds brought forward		232,906	58,624	291,530	208,279
TOTAL FUNDS CARRIED FORWARD		300,401	94,744	395,145	291,530

The notes form part of these financial statements

Community Law Service (Northampton And County)

Statement of Financial Position
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	11	67,935	7,926	75,861	63,396
Cash at bank and in hand		265,362	86,818	352,180	304,310
		333,297	94,744	428,041	367,706
CREDITORS					
Amounts falling due within one year	12	(32,896)	-	(32,896)	(76,176)
NET CURRENT ASSETS		300,401	94,744	395,145	291,530
TOTAL ASSETS LESS CURRENT LIABILITIES		300,401	94,744	395,145	291,530
NET ASSETS		300,401	94,744	395,145	291,530
FUNDS	14				
Unrestricted funds				300,401	232,906
Restricted funds				94,744	58,624
TOTAL FUNDS				395,145	291,530

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 September 2025 and were signed on its behalf by:

.....
Ian Pears - Trustee

.....
Keith Moffitt - Trustee

The notes form part of these financial statements

Community Law Service (Northampton And County)

Statement of Cash Flows
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	47,870	91,113
Net cash provided by operating activities		47,870	91,113
Change in cash and cash equivalents in the reporting period		47,870	91,113
Cash and cash equivalents at the beginning of the reporting period		304,310	213,197
Cash and cash equivalents at the end of the reporting period		352,180	304,310

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	103,615	83,251
Adjustments for:		
Increase in debtors	(12,465)	(4,158)
(Decrease)/increase in creditors	(43,280)	12,020
Net cash provided by operations	47,870	91,113

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
Net cash			
Cash at bank and in hand	304,310	47,870	352,180
	304,310	47,870	352,180
Total	304,310	47,870	352,180

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

Community Law Service (Northampton & County) is a participating employer with the Pensions Trust's Growth Plan providing benefits based on final pensionable pay. Contributions to the scheme are charged to the profit and loss account so as to spread the cost of pensions over employees' working lives at the charity.

Financial instruments

Cash and cash equivalents in the statement of financial position comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.
Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the SOFA. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Work in progress
Work in progress is work carried out at the year end but not invoiced prior to the balance sheet date. Work in progress is valued at the lower of net realisable value and cost.

continued...

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	4,143	1,771
Grants	2,111	2,115
	6,254	3,886

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

	2025	2024
	£	£
Grant	2,111	2,115

3. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Legal Aid Agency fixed fee income	65,325	61,336
Legal Aid Agency certificated work	6,778	15,612
Legal Aid Agency Housing Possession Court Duty Scheme income	-	22,538
Immigration Advice Service fixed fees	26,167	28,433
Money and Pensions Service (MaPS)	234,184	236,135
British Gas Energy Trust (BGET)	193,888	193296
National Grid's Warm Homes Fund	-	99723
Northamptonshire Rights and Equality Council	-	3,676
Restore Northampton	-	8,400
Weston Favell Foodbank	61,242	29,272
Institute of Money Advisers	4,650	19,152
West Northamptonshire Council (Formerly Northampton Borough Council)	33,687	61,890
North Northamptonshire Council	-	4,000
North Northamptonshire Council	22,916	50,000
Northamptonshire Community Foundation	-	7,244
WNC Money Advice	85,000	69,545
Northampton Town Council	-	9,016
The A B Charitable Trust	30,000	20,000
Northampton Hope Centre	15,550	15,443
WN Energy Advice Service	204,388	37,500
NNC Energy Advice	29,595	5,919
Training Income	-	16,050
Legal Aid Agency - HLPAS	104,847	57,460
Justice Together	36,511	35,850
Access to Justice Foundation	85,954	74,448
Citizen Advice	20,226	-
WNC immigration Advice	58,082	-
Legal education foundation	5,000	-
Civic Power fund	1,000	-
West Northampton Social Enterprise town	4,800	-
Henry Smith Charity	20,750	-
	1,350,541	1,181938

continued...

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	16,950	16,386

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Income from charitable activities	(94,560)	77,610	(16,950)
Charitable activities	1,053,123	202,099	1,255,222
	958,563	279,709	1,238,272

6. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Income from charitable activities	77,610	-	-
Charitable activities	144,653	724	19,814
	222,263	724	19,814

	Human resources	Other	Governance costs	Totals
	£	£	£	£
Income from charitable activities	-	-	-	77,610
Charitable activities	1,464	17,605	17,839	202,099
	1,464	17,605	17,839	279,709

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

	Income from charitable activities	Charitable activities	2025 Total activities	2024 Total activities
	£	£	£	£
Wages	68,321	-	68,321	65,777
Social security	5,792	-	5,792	5,729
Pensions	3,497	-	3,497	3,270
Rates and water	-	761	761	754
Insurance	-	6,690	6,690	6,950
Light and heat	-	10,074	10,074	11,472
Advertising	-	10,743	10,743	4,474
Sundries	-	50,190	50,190	5,543
Rent	-	45,000	45,000	45,000
Premises Expenses	-	25,624	25,624	22,674
Repairs and renewals	-	4,204	4,204	1,685
Office Equipment	-	622	622	1,755
Contribution towards overheads	-	(9,255)	(9,255)	-
Carried forward	77,610	144,653	222,263	175,083

continued...

6. SUPPORT COSTS - continued

	Income from charitable activities	Charitable activities	2025 Total activities	2024 Total activities
	£	£	£	£
Brought forward	77,610	144,653	222,263	175,083
Bank charges	-	724	724	807
Computing Expense	-	19,814	19,814	19,485
Payroll processing	-	1,464	1,464	1,450
Non recoverable VAT	-	17,605	17,605	14,879
Auditors' remuneration	-	5,554	5,554	5,413
Legal fees	-	12,285	12,285	9,745
	77,610	202,099	279,709	226,862

7. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Audiotr's remuneration	5,554	5,413

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	783,502	754,634
Social security costs	58,208	57,595
Other pension costs	38,727	36,213
	880,437	848,442

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

	2025	2024
Advisory and Support	38	33

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

The key management personnel are the trustees and the Chief Executive. The salaries paid to key management personnel in the year amounted to £49,159.

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,887	(1)	3,886
Charitable activities			
Income from charitable activities	380,743	801,195	1,181,938
Other income	728	-	728
Total	385,358	801,194	1,186,552
EXPENDITURE ON			
Raising funds	16,386	-	16,386
Charitable activities			
Charitable activities	437,943	648,972	1,086,915
Total	454,329	648,972	1,103,301
NET INCOME/(EXPENDITURE)	(68,971)	152,222	83,251
Transfers between funds	112,679	(112,679)	-
Net movement in funds	43,708	39,543	83,251
RECONCILIATION OF FUNDS			
Total funds brought forward	189,199	19,080	208,279
TOTAL FUNDS CARRIED FORWARD	232,907	58,623	291,530

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	24,822	21,001
Work in progress	29,382	25,975
Other debtors	11,715	2,231
Prepayments and accrued income	9,942	14,189
	75,861	63,396

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,203	573
Social security and other taxes	14,120	13,622
VAT	-	9,111
Other creditors	426	3,184
Pension	6,938	5,892
Accruals and deferred income	9,209	43,794
	32,896	76,176

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	11,250	45,000
Between one and five years	-	11,250
	11,250	56,250

continued...

14. MOVEMENT IN FUNDS

	At 31.03.2024 £	Net movement in funds £	Transfer between funds £	At 31.03.2025 £
Unrestricted funds				
General Fund	55,379	(74,454)	127,874	108,799
Immigration Advice Service Fixed Fees	18,343	9,877	-	28,220
North Northampton Council (Formerly ENC)	34,842	-	-	34,842
West Northampton Council (formally NBC)	123,690	-	-	123,690
Restore Northampton	652	-	--	652
Community training Partnership-Hope Centre		13,500	(13,500)	-
WNC Immigration Advice		12,391	(8,193)	4,198
Total unrestricted funds	232,906	(38,686)	106,181	300,401
Restricted funds				
Weston Favell Foodbank	1,317	17,043	(5,299)	13,061
Money and Pension Service (MaPS)	64	24,949	(25,013)	-
Financial Health & WellBeing Service (BGET)	1,890	28,309	(25,608)	4,591
NCF (WNC) Household Support Fund	500	(500)	-	-
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	3,664	-	-	3,664
NNC Citizen Advice Service		8,707	(1800)	6,907
Public Health - NESS YEAR 5	1,331	(1,331)	-	-
Nationwide Building Society	9	-	(9)	-
BGET Local Response Fund	72	90	(162)	-
WN Money Advice	13,114	-	-	13,114
Justice Together Immigration	285	9,759	(9,502)	542
Northampton Town Council	4,196	(3,143)	(763)	290
Northamptonshire Community Foundation	124	-	-	124
The Access to Justice Foundation	5,373	27,786	(19,408)	13,751
Northampton Hope Centre	10,209	-	-	10,209
WN Energy Advice	10,602	8,427	(18,000)	1,029
NNC Energy Advice	5,874	(3,894)	-	1,980
WNC-HSF6		8,017	-	8,017
Henry Smith Charity		18,082	(617)	17,465
Total restricted funds	58,624	142,301	(106,181)	94,744
Total funds	291,530	103,615	-	395,145

continued...

14. MOVEMENT IN FUNDS - continued

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

	£ Incoming resources	£ Resources expended	£ Movement in funds
Unrestricted funds			
General Fund	326,853	401,307	(74,454)
Immigration Advice Service Fixed Fees	26,176	16,299	9,877
Community training Partnership-Hope centre	22,300	8,800	13,500
WNC Immigration Advice	58,082	45,691	12,391
Total unrestricted funds	433,411	454,329	(38,686)
Restricted funds			
Money and Pension Service (MaPS)	234,184	209,235	24,949
Weston Favell Foodbank	61,242	44,199	17,043
Financial Health & WellBeing Service (BGET)	193,888	165,489	28,399
NCF (WNC) Household Support Fund	-	500	(500)
NNC Citizen Advice Services	22,916	14,209	8,707
Public Health - NESS YEAR 5		1,331	(1,331)
Nationwide Community Grants	-	-	-
BGET Local Response Fund	-	-	-
Justice Together Immigration	36,511	26,752	9,759
Northampton Town Council	-	3,143	(3,143)
Northamptonshire Community Foundation		-	-
The Access to Justice Foundation	85,954	58,168	27,786
WN Energy Advice	201,698	193,271	8,427
NNC Energy Advice	29,595	33,489	(3,894)
WNC-HSF6	33,687	25,670	8,017
Henry Smith charity	20,750	2,668	18,082
BGET-Eap White goods	-	-	-
BGET Practical measures	-	-	-
The Legal Education Foundation	5,000	5,000	-
Total restricted funds	925,425	783,124	142,301
Total funds	1,582,385	1,488,025	94,360

continued...

14. MOVEMENT IN FUNDS - continued

	At 1/4/23	Net movement in funds	Transfers between funds	At 31/03/24
	£	£	£	£
Unrestricted funds				
General fund	108,945	(174,796)	121,230	55,379
Immigration Advice Service Fixed Fees	7,803	16,775	(6,235)	18,343
West Northampton Council (formally NBC)	61,800	61,890	-	123,690
North Northampton Council (Formerly ENC)	10,028	24,814	-	34,842
Restore	623	2,345	(2,316)	623
	189,199	(68,972)	112,679	232,906
Restricted funds				
Weston Favell Foodbank	5,740	(1,495)	(2,928)	1,317
Money and Pension Service (MaPS)	-	25,204	(25,140)	64
Financial Health & WellBeing Service (BGET)	402	22,368	(20,880)	1,890
NCF (WNC) Household Support Fund	3,750	(3,000)	(250)	500
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	3,664			3,664
Public Health - NESS YEAR 5	4,340	13,311	(16,320)	1,331
Nationwide Building Society	994	(985)	-	9
BGET Local Response Fund	190	(118)	-	72
WN Money Advice	-	31,568	(18,454)	13,114
Justice Together Immigration	-	9,787	(9,502)	285
Northampton Town Council	-	4,959	(763)	4,196
Northamptonshire Community foundation	-	124	-	124
The Access to Justice Foundation	-	19,315	(13,942)	5,373
Northampton Hope Centre	-	10,209	-	10,209
WN Energy Advice	-	15,102	(4,500)	10,602
NNC Energy Advice	-	5,874	-	5,874
	19,080	152,223	(112,679)	58,624
Total funds	208,279	83,251	-	291,530

continued...

14. MOVEMENT IN FUNDS - continued

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

	£ Incoming resources	£ Resources expended	£ Movement in funds
Unrestricted funds			
General Fund	232,957	407,753	(174,796)
Immigration Advice Service Fixed Fees	32,110	15,335	16,775
North Northampton Council (Formerly ENC)	50,000	25,186	24,814
West Northampton Council (formally NBC)	61,800	-	61,800
Restore Northampton	8,400	6,055	2,345
	385,357	454,329	(68,972)
Restricted funds			
Weston Favell Foodbank	29,273	30,768	(1,495)
Money and Pension Service (MaPS)	236,135	210,931	25,204
Financial Health & WellBeing Service (BGET)	191,884	169,516	22,368
NCF (WNC) Household Support Fund		3,000	(3,000)
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	-	--	--
Public Health - NESS YEAR 5	99,723	86,412	13,311
Nationwide Building Society	-	985	(985)
BGET Local Response Fund	1,412	1,530	(118)
WN Money Advice	69,545	37,977	31,568
Justice Together Immigration	35,850	26,063	9,787
Northampton Town Council	9,016	4,057	4,959
Northamptonshire Community Foundation	7,243	7,119	124
The Access to Justice Foundation	62,252	42,937	19,315
Northampton Hope Centre	15,443	5,234	10,209
WN Energy Advice	37,500	22,398	15,102
NNC Energy Advice	5,919	45	5,874
	801,195	648,972	152,223
Total funds	1,186,552	1,103,301	83,251

15. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in the scheme, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

continued...

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum	(payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025:	£11,243,000 per annum	(payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

PRESENT VALUES OF PROVISION

	31 March 2025	31 March 2024	31 March 2023
	£	£	£
Present value of provision	0	649	1,389

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	31 March 2024	31 March 2024
	£	£
Provision at start of period	649	1,389
Unwinding of the discount factor (interest expense)		54
Deficit contribution paid	(649)	(794)
Remeasurements - impact of any change in assumptions	-	-
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	-	649

INCOME AND EXPENDITURE IMPACT

	31 March 2024	31 March 2024
	£	£
Interest expense	-	54
Remeasurements - impact of any change in assumptions	-	-
Remeasurements - amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	-	-

continued...

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

Costs recognised in income and expenditure account - -

	31 March 2024 % per annum	31 March 2023 % per annum	31 March 2022 % per annum
Rate of discount	5.31	5.52	2.35

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

DEFICIT CONTRIBUTIONS SCHEDULE

Year ending	31 March 2024 £	31 March 2023 £	31 March 2023 £
Year 1	661	794	794
Year 2	-	661	794
Year 3	-	-	661

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

17. ULTIMATE CONTROLLING PARTY

The Charity has been under the control of its Management Committee throughout the year. Details of the Management Committee are shown within the report of the trustees.

Community Law Service (Northampton And County)

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,143	1,771
Grants	2,111	2,115
	6,254	3,886
Charitable activities		
Legal Aid Agency - fixed fee	65,325	61,336
Legal Aid Agency certificated	6,778	15,612
Legal Aid Agency Housing	-	22,538
Immigration Advice Service	26,167	28,433
Money Advice Service (EMMA)	234,184	236,135
British Gas Energy Trust	193,888	193,296
National Grid Warm Homes Fund	-	99,723
NREC	-	3,676
ReStore	-	8,400
Weston Favell Foodbank	61,242	29,272
Institute of Money advisors	4,650	19,152
West Northamptonshire Council	33,687	61,890
North Northamptonshire Council	5,000	4,000
North Northamptonshire Council	22,916	50,000
Northamptonshire Community Foundation	58,082	7,244
WNC Money Advice	85,000	69,545
Northampton Town Council	1,000	9,016
The A B Charitable Trust	30,000	20,000
Northampton Hope Centre	15,550	15,443
WN Energy Advice Service	204,388	37,500
NNC Energy Advice	29,595	5,919
Training Income	-	16,050
Legal Aid Agency - HLPAS	104,847	57,460
Justice Together Immigration	36,511	35,850
on NCF)	4,800	-
Access to Justice Foundation	85,954	74,448
Henry Smith Charity	20,750	-
Citizen Advice	20,226	-
	1,350,540	1,181,938
Other income		
Funds TF - Parking Spaces	-	728
Other income	2,043	-
	2,043	728
Total incoming resources	1,358,837	1,186,552
EXPENDITURE		
Raising donations and legacies		
Wages	14,651	14,148
Carried forward	14,651	14,148

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
Raising donations and legacies		
Brought forward	14,651	14,148
Social security	1,548	1,534
Pensions	751	704
	16,950	16,386
Charitable activities		
Wages	700,530	674,709
Social security	50,868	50,332
Pensions	34,479	32,239
Telephone	6,693	7,365
Postage and stationery	10,620	11,128
Staff and volunteer travel	10,892	11,607
Staff training and Welfare	10,003	4,128
Payment to partners	104,769	62,159
Reference books and literature	815	634
Subscription	4,948	5,752
Emergency fund	23,946	-
	958,563	860,053
Support costs		
Management		
Wages	68,321	65,777
Social security	5,792	5,729
Pensions	3,497	3,270
Rates and water	761	754
Insurance	6,690	6,950
Light and heat	10,074	11,472
Advertising	10,743	4,474
Sundries	50,190	5,543
Rent	45,000	45,000
Premises Expenses	25,624	22,674
Repairs and renewals	4,204	1,685
Office Equipment	622	1,755
Contribution towards overheads	(9,255)	-
	222,263	175,083
Finance		
Bank charges	724	807
Information technology		
Computing Expense	19,814	19,485
Human resources		
Payroll processing	1,464	1,450
Other		
Non recoverable VAT	17,605	14,879
Governance costs		
Auditors' remuneration	5,554	5,413
Carried forward	5,554	5,413

	2025 £	2024 £
Governance costs		
Brought forward	5,554	5,413
Legal fees	12,285	9,745
	17,839	15,158
Total resources expended	1,255,222	1,103,301
Net income	103,615	83,251

COMMUNITY LAW SERVICE(NORTHAMPTON AND COUNTY)

England & Wales - Charity number 1128718

Accounts

REGISTERED COMPANY NUMBER: 06830503
REGISTERED CHARITY NUMBER: 1128718

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2024

for

Community Law Service (Northampton And County)

Harris & Co (Accountants) Ltd, Statutory Auditor
2 Pavilion Court
600 Pavilion Drive
Northampton
NN4 7SL

Community Law Service (Northampton And County)

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for the Year Ended 31 March 2024

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Community Law Service (Northampton And County)

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal aims

The Objects of Community Law Service (Northampton and County), hereafter referred to as Community Law Service or the Charity as appropriate, are to promote any charitable purpose for the benefit of the public, including the advancement of education, the protection of health and the relief of poverty, sickness and distress.

This objective is achieved through the provision of Social Welfare advice, casework, representation, training and consultancy services currently in the fields of Welfare Benefits, Debt, Housing, Immigration and also through the provision of Fuel Poverty advice and support. An end-to-end service is provided to ensure the best possible outcome for clients. The Charity delivers a range of services for local communities and has a diverse funding base with resources focused on supporting vulnerable client groups through a mixed model of service delivery to promote equality of access. Well-developed partnerships and referral arrangements are in place with a wide range of agencies across Northamptonshire and into surrounding counties.

Public benefit

The Trustees have regard to the Charity Commission's public benefit guidance in all their decision- making. This Annual Report contains details of how the Charity's purposes have been carried out for the public benefit. The Charity's activities are focused on enabling people to access social welfare advice to help them resolve problems that are affecting their quality of life. This is done through offering timely access to advice which can have benefits beyond the alleviation of specific financial or other problems. This includes maintenance of physical and mental health and well-being, as an inability to access help and advice when needed can result in problems escalating, at increasing cost to the individual and often, to third parties and to the public purse. In 2023/24 Community Law Service has provided specialist advice to 6322 people, ensuring they have realised their rights and had access to justice. 96% of clients rated the service received as excellent or very good, indicating high quality advice and high levels of client satisfaction.

Strategy & Plans

The Trustees review the Charity's objectives periodically in the context of updating their Business Plan and Strategic Plan . This is done bi-annually. An Annual Plan reflecting the current Business Plan and resources is made for each financial year in parallel with the setting of annual budgets. The Annual Plan is reviewed quarterly to assess performance against targets and the budget is subject to quarterly review of income against expenditure and a variance analysis. A Strategic Plan exists to guide long term development.

OBJECTIVES AND ACTIVITIES

Achievement and Performance

This year the Charity, like many others, has continued to see unprecedented demand on services. With finite resources, and needing to protect the wellbeing of staff, the result of the high demand is an increase in waiting times for appointments. These have been in excess of 4 weeks for the majority of services, and peaking at 7 weeks periodically, as the cost-of-living crisis continues.

The Charity took on 3 new staff into the administration team to help to manage the high numbers of people seeking advice, and to provide essential support to caseworkers in delivering that advice.

The newly formed East Midlands Immigration Network commenced delivery of free immigration advice, which Community Law Service is delivering across Northamptonshire. The Charity is one of 3 specialist advice hubs across this network, not only delivering advice but also working to upskill advisers from other groups keen to develop into immigration advice. This work has gone from strength to strength through the year and more people than ever coming forward for immigration advice. This funding has enabled Community Law Service to provide free immigration advice to 123 people. The not-for-profit fee-paying service continues in earnest. Fees generated this year have enabled the continued employment of valuable authorised immigration advisers. There is a national shortage of immigration advice, and such advisers are a valuable asset to our county. West Northamptonshire Council also released a grant round which included funding for immigration advice. Community Law Service was successful in the bid for this, which includes a trainee immigration adviser, enabling work to begin to start building capacity in the sector over the next 2 years.

Emergency debt and money advice funding to cover a 12-month period from West Northamptonshire Council was very welcome, enabling the Charity to take on 3 new advisers and address some of the demand for advice. Whilst this is a big investment of time on behalf of the department supervisors, this has enabled the Charity to train new staff to provide debt and benefit advice to an additional 244 residents across West Northamptonshire. The new advisers have proved to be a great asset to the team and the Charity has been able to retain 2 of them via other funding.

Early this year saw the launch of the Community Training Partnership, a training programme delivering bitesize training sessions to upskill frontline workers and volunteers working in West Northamptonshire supporting households facing hardship. The programme is being delivered by The Hope Centre in partnership with Community Law Service, thanks to funding from West Northamptonshire Council. It got off to a flying start and is now delivering an average of 8 online training sessions a month and has had excellent feedback from the 704 attendees (as at April 2024). A bespoke IT system was designed and set up to streamline booking, programme publicity, certification and feedback. The engagement from trainers has been excellent, with many delivering sessions free of charge to the Partnership. There is a clear need for this given that each course has been oversubscribed. This is a new development for the Charity, but one which compliments its services and expertise well; a number of the Charity's staff have also delivered training sessions, developing their skills and experience.

The Charity secured an 18-month grant from The Access to Justice Foundation's (ATJF) "Improving Outcomes Through Legal Services" grant round to work in community larders across West Northamptonshire, collaborating with The Hope Centre in supporting those coming to the larders who were experiencing hardship. This grant funded 1.5 full time equivalent advisers. The Charity was very grateful to The Hope Centre for providing additional funding to add to the ATJF grant, enabling the employment of 2 full time advisers for this work. The value of having advice 'on site' is significant, improving access and quickly building rapport with clients, something which we have continued to see evidence of at our ongoing work at Weston Favell Foodbank. Already 151 people have been advised through this project.

An under-representation of clients from the Bangladeshi community was identified in the Charity's client data. Following a meeting with Northampton Bangladeshi Association, it was agreed this was not a lack of need, but perhaps more related to access or confidence to seek advice. The Charity successfully applied to Northampton Town Council for a small grant to fund 7 hours a week of a Bengali worker to attend the Gateway Centre to deliver advice. This was a huge success from the outset with 33 unique individuals engaging with advice in the first 9 sessions. These residents have already secured additional income of £78,338. Northampton Town Council has since agreed to renew the grant for a further 6 months. The demand is clear and this is an area to be developed in the coming year, when more funding will be sought with the ambition to create a full-time post.

August saw the launch of the Legal Aid Agency's new Housing Loss Prevention Advice Service. This incorporates not only the in-court duty scheme, providing on the day advice and representation, but also provides for Legal Aid funding to pay for benefit and debt matters where the individual is at risk of possession, known as Early Legal Advice. The in-court element has been extremely busy, with a 60% increase in client numbers from 2022/23. The Early Legal Help was staffed cautiously with 17.5 hours a week, as demand was unclear. However, it is now gaining momentum and good links with other referral partners both within Northamptonshire, Peterborough and Milton Keynes areas are in place, where the Charity continues to work in the courts. The Legal Aid Agency has already required a re-tender for this contract, as well as the main Legal Aid Contract (in December 2023). At time of writing, confirmation has been given that Community Law Service has again been awarded a Housing Legal Aid Contract, but the outcome from the Housing Loss Prevention Advice Service tender is still pending.

Sadly, August saw the end of Northamptonshire Energy Saving Service (NESS) after 5 years of great success. Through the time of the project, 4566 households across Northamptonshire were assisted to secure additional income of £13,328,250, have debt written off totalling £902,882 and save money through tariff switching totalling £61,976. Funding had come to an end and the now 2 unitary authorities had differing views of what to fund, so the grant ended. However, the Charity is pleased to have secured a new 3-year grant from West Northamptonshire Council to deliver an energy advice service to residents in the West, in partnership with Care and Repair, very similar to NESS. This is staffed by 2 full time advisers and a triage worker. New funding has also been secured for energy advice from North Northamptonshire Council for residents in the North Northamptonshire Council area, although this is short term and is due to end in December 2024.

Work at Weston Favell Foodbank has gone from strength to strength. Community Law Service has continued to attend the foodbank when open to the public each week, and saw the project targets met within 9 months. 330 foodbank users have received specialist advice which has secured total additional income of £997,210 and managed debt totalling £333,327. Client feedback has been exceptionally positive. Clients have said "The service is literally a lifesaver, I couldn't sleep, I was dreading letters arriving, lived in fear of debt collectors coming. I was getting so ill. Having the debt cleared is such a relief" and "my adviser has been an absolute legend, I want to say thank you to her, honestly, it has changed my life. I would be happy to say that to anyone who needed to hear it. Amazing."

The Charity's debt advice team has continued to deliver great results on the Money and Pensions Service contract, as part of the East Midlands Money Advice Group. An agreed reduction in targets has been very beneficial for the advisers, giving them more time to work on each case and relieving some of the pressure they were working under when targets were unrealistically high. The team have consistently reached the 85% threshold score for quality, the assessment for which is very rigorous. The debt team have advised 1261clients this year, managing debt of £28,535,388. The debt managed figure is up by 36% in spite of a reduction in case numbers (-16%) due to the reduction in targets.

In December the Charity was notified of a successful grant application to the British Gas Energy Trust, commencing from April 2024. This is excellent news and enables continuation of our highly successful Financial Health and Wellbeing Project, focusing on providing Money and Energy Advice. This funds 4 full time advisers and a part time triage worker. It is not often grant notifications are given this far and advance; from a planning perspective this is very helpful as it provides time for detailed planning and implementation. Our sincere thanks go to the Trust for this.

The grant which the Charity has had from East Northamptonshire Council for many years terminated at the end of this year, in line with all grant agreements into the voluntary sector across the North. A new strategic grant round has recently closed, unfortunately this saw a 60% reduction in investment in funding for advice. The Charity raised our significant concern about this decision given the current climate and very high demand, along with other colleagues in the North who deliver advice. At year end, there is no confirmation of levels of funding (if any) to Community Law Service from North Northamptonshire Council for 2024/25.

Cases overall have become much more complex, with one client presenting with an average of 3.2 enquiries each (up from 2.2 in 2022). This results in multiple issues needing to be addressed for the client, usually more third parties to deal with and a longer length of time to conclude cases. The result of which is that the client journey is a longer one and advisers are managing higher caseloads than is ideal while things are pending. This additional complexity is reflected in the increase of 36% on the levels of debt managed in 2023/24 compared to 2022/23, additional benefit income secured for clients is 10.7% higher this year.

To ensure those that need the services of Community Law Service know of our existence, and to ensure potential referrers are clear on what services the Charity offers (so reducing inappropriate referrals which take up resources being dealt with), the Charity has commissioned work from a professional public relations and marketing company. The added value is a raising of the Charity's profile with potential and current funders, helping to demonstrate impact and give insight to the value of the work. Whilst it may seem counter-productive when demand is already outstripping supply, it is important that those in need of advice come forward, even if they have to wait for advice, and that referrals received are appropriate.

The most significant increase in services is in housing advice, where Community Law Service has seen a 47% increase overall compared to 2022/23. Immigration advice has had a 7% increase in advice demand and welfare benefits, a 30% increase. Whilst the numbers of cases dealt with is clearly linked to the funding and resources available, these significant increases do show higher volumes than would be expected from a budget which is relatively stable compared to the previous year.

19,574 People provided with advice and information
6,322 People provided with specialist advice
£8,506,827 Additional Welfare Benefit income secured for clients
£28,535,388 Debt was managed for clients
£3,737,755 Debt written off
221 Debt Relief Orders administered
5 Bankruptcy petitions supported
2,091 People were provided with Welfare Benefits and Fuel poverty casework
123 People were supported with Social Security Appeal Tribunal
1,116 People were represented at court hearings for housing
1,433 People were provided with Housing advice casework
1,261 People were supported with Debt casework
355 People were provided with Immigration casework

Client Profile
45% of clients lived in social housing
86% of clients experienced ill health and/or had a disability
41% of clients had dependent children
38% of clients were from BME communities
64% of people advised lived in West Northamptonshire
22% of people advised lived in North Northamptonshire
14% of people advised lived outside of Northamptonshire

STRATEGIC REPORT

Financial Review

Total income from all sources during this financial year was £1,186,552, almost identical to the previous year. Expenditure was £1,103,301. The highest single expenditure remained as staff costs (£848,442). At the year-end unrestricted reserves stood at £232,906.

We started 2023 on a very positive note from a funding point of view. Our newly formed East Midlands Immigration Network was successful in securing £450,000 for 3 years from the Justice Together Initiative. This has brought £35,850 directly into Community Law Service to fund delivery of some immigration advice for 2023/24. Whilst this is not sufficient to allow us to move away from not-for-profit fee paying, this was a most welcome development. The Immigration advice team have a blend of funded advice provision and continue to provide a not-for-profit advice service. Income generated from the fees totalled £28,433.

We were also very pleased to be awarded an additional £69,545 from West Northamptonshire Council for a 12-month period, as 'emergency funding' to support us with the extremely high demand.
A new 18-month grant to the value of £74,448 for 2023/24 from the Access to Justice Foundation commenced in July. The Charity was also very grateful to receive a top up to this funding from Northampton Hope Centre of £15,443 which, combined with the Access to Justice Foundation's grant, enabled this project to employ 2 full time advisers.

Northampton Town Council has supported the Charity with their work targeted at Northampton's Bangladeshi community. £4216 was awarded to fund 7 hours a week work dedicated to working at The Gateway Centre, then an additional £4,800 to extend this until July 2024.

Our housing advice team have generated income of £156,946 from the fixed fees paid by the Legal Aid Agency. There is scope to generate more should demand and resources allow. At present, the staffing levels are meeting demand but this is being monitored. This is unrestricted funds, so is a valuable resource to the Charity.

West Northamptonshire Council's Public Health Team have awarded a grant to continue a project very similar to Northamptonshire Energy Saving Service. A 3-year grant agreement has now been signed (in January) to the value of £450,000 for the 3 years. £153,000 is to go to Care and Repair Northamptonshire who are a delivery partner, with the remainder sitting with Community Law Service. This is very positive to have the 3-year agreement in place and it gives staff security and enables robust promotion of the project, so as to reach a wide audience.

Our work at Weston Favell Foodbank is funded by the Trussell Trust with a grant of £34,443 this year. Based on the high demand and positive outcomes achieved to date, The Trussell Trust has very recently agreed to increase their funding to enable us to advise even more people and have a full-time position to work with them.

It was disappointing that the Money and Pensions Service grant (via the East Midlands Money Advice group) for this year is £234,586 (down by £51,150) but this is still a significant grant which funds 4.85 adviser posts who deliver a high level of debt advice for the benefit of Northamptonshire residents. Work is already underway looking at recommissioning.

The award of the new grant from The British Gas Energy Trust has enabled retention of a skilled staff team and gives security for 2 years. This is £193,888 for 2024/25. The early notification of this new grant, in December, helped greatly with the financial planning for 2024/25.

Grants from AB Charitable Trust (£20,000), the Institute of Money Advisers (£19,152) and Northamptonshire Community Foundation (£2,958 & £4,286) have also provided much needed funding for the Charity's core running costs.

Northamptonshire Carers Association have continued their long-standing support of Community Law Service by providing funding of £2,112 which enables us to work with their carers to provide benefit advice, for which the Charity is most grateful.

Donations received from clients during the year totalled £1,772. This is very much appreciated given the significant financial hardship many clients find themselves in.

The Trustees extend their thanks and appreciation to all the staff for their continued commitment to the Charity and the great outcomes achieved. Without the staff team, Community Law Service could not continue to deliver such high-quality advice to our local community.

Reserve Policy
The Charity holds reserves of £232,907 in unrestricted funds. These are held as a contingency to accommodate changing circumstances and give some flexibility to cope with short-term funding, which are inevitable within the Charity Sector. The total amount of funds held at 31.03.24 is £291,530 of which £58,623 are restricted. Funds held in reserve are in line with the organisations reserves policy.

Future plans
Moving into 2024/25, the Charity awaits the tender outcome for the Legal Aid Agency's Housing Loss Prevention Advice Service (HLPAS).

A priority will be to bring in new capacity into the Charity and the sector by seeking opportunity to offer training positions. The difficulties with recruitment are stark and need to be addressed.

Outreach work will be developed further to ensure Community Law Service reaches those who need the Charity's services.

Alongside this, work is underway do develop a Mission Statement to give clarity to ethos of the Charity, and to formally adopt values by which the Charity will work. The more recent work on publicity is a positive development and will continue into 2024/25 to raise the profile of the Charity and ensure those that are in need of advice, know how to access Community Law Service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Legal structure

Community Law Service (Northampton & County) is a company limited by guarantee and a registered charity. It is referred to in the overview of the Year as 'the Charity'.

History

The organisation was formed in 1983. Originally constituted as an unincorporated association, it became a registered charity in 1992 .and a company limited by guarantee in 2009. Originally called Welfare Rights Advice Group the name of the organisation was changed to Welfare Rights Advice Service in 1988 and then to Community Law Service (Northampton & County) in 2009 to reflect an increase in the social welfare law advice areas provided by the Charity.

Membership structure

The members of the Charity are the Trustees.

Governance and Management

The Board of Trustees

The affairs of the Charity are governed by a Board of Trustees ("the Board") who are the members and Directors of the Company for the purposes of the Companies Act 2006 and the Trustees of the Charity for the purposes of charity legislation. They are all volunteers. They are referred to in this report as "Trustees" or "the Board". The Trustees are the only members of the Charity.

Trustee Appointment, Induction and Terms of Office

Most new Trustees will already be familiar with the Charity, with its activities and with charitable operations in general. However, all new trustees are offered a programme of induction to enable them to be fully conversant with the organisation. This covers the operation of the Board, obligations under charity and company law, the Articles, staff and the staffing structure, current finances, future plans, the way the Charity and its members operate and their operating environments and familiarisation with the Charity's policies and procedures. Trustees normally serve for terms of three years and may serve more than one term.

Governance

The Board usually meets at least 6 times per year. It meets quarterly to monitor financial and operational activity and on 2 or 3 other occasions during the year to approve an annual budget and plan, to review policies and services and to plan for the future. The Board occasionally creates sub-committees when there is a focus on needed on issue or a new development. A Chief Executive is appointed by the Trustees to manage the operations of the Charity. The Chief Executive also currently serves as the Company Secretary.

Operations

The Chief Executive is responsible for the Charity's operations through a scheme of delegated authority. The scheme is reviewed annually. Within the delegations defined by the scheme the Chief Executive is authorised to act. They may delegate areas of operation to senior managers and, through them, to the wider staff group. In relation to those matters within the scheme on which the Board holds decisions to itself, for example approval of plans and budgets, the Chief Executive will prepare reports and make recommendations for consideration by the Trustees.

Management and Staffing
Operations are co-ordinated by a Senior Management Team comprising the Chief Executive and 3 senior managers. Average monthly staffing throughout the year was 38 employees. Total staffing remained relatively stable during the year.

Key Management Personnel Remuneration
Senior management remuneration is reviewed annually, in the same way as remuneration of all other employees, by a Committee of Trustees making recommendations to the Board. Non-salary terms and conditions for all employees are standard. Salary levels are reviewed with regard to market rates, inflation and affordability.

Staffing Policies
The Board reviews its personnel policies and procedures at least annually, including current salary levels.

Employee Involvement
The Charity seeks to fully engage its staff in pursuit of its objectives. Routine communication methods includes management meetings, team meetings and internal e-mails coupled with an annual staff survey and annual staff meeting.

Health and Safety
The Charity has a Health and Safety policy which is reviewed annually. Staff supervision incorporates feedback from staff on any health and safety issues which are reported to the Chief Executive regarding any necessary actions. Individual risk assessments are undertaken when any vulnerability is brought to the attention of the Senior Management Team.

Environmental Policy
The Charity has an Environmental Policy which is reviewed annually. Bulk waste collection is separated into recyclable and non-recyclable waste with waste bins in the organisation also separated in this way. Staff operate their duties with the aim to be paperless, utilising our cloud-based case management system. All staff are active in reducing waste and recycling in line with the environmental policy and associated procedures.

Principal Risks and Uncertainties
The Trustees have a risk management strategy involving an annual review of the major risks to which the Charity is exposed and approval of systems and actions for managing and mitigating them. A Risk Register is produced, updated and reviewed at least annually. The Charity has always operated at risk of failing to achieve adequate income to pursue its objectives. Many funders do not commit to long term funding but at the present time the Charity has a number of funders who are providing grants or contracts for two or three years giving more security than in some previous years. None of its income sources can be regarded as secure in the long term however and the Charity has to continually seek out new sources of funding. The known risks are continually monitored and actively managed by the Senior Management Team and the Trustees. The key elements in the management of the risk to income have been diversification of income sources. Day to day risks are relatively minor. Financial risks are minimised by the procedures in place for authorisation of expenditure and commitments. All relevant Insurance cover is in place.

Financial Control
The Board monitors all aspects of financial performance and financial management through its quarterly meetings. It sets annual budgets and requires reporting against them at least quarterly. It reviews internal financial management and reporting arrangements at least annually. In terms of day to day financial control a comprehensive and robust set of financial procedures is in place. The Charity employs a Finance Officer and a Finance Assistant who manage the Charity's finances on a day to day basis via Sage Accountancy software. The accounts and financial operations are overseen by the Chief Executive and the Charity's Treasurer.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06830503 (Not specified/Other)

Registered Charity number
1128718

Registered office
49-53 Hazelwood Road
Northampton
NN1 1LG

Trustees
Sally Beardsworth
Stephen John Hibbert
Keith Moffitt
Ian Pears (Chair)
Helen Reay
Morcea Antoinette Walker
Carmel Teresa Young

Company Secretary
Mrs Sarah Hayle

Auditors
Harris & Co (Accountants) Ltd, Statutory Auditor
2 Pavilion Court
600 Pavilion Drive
Northampton
NN4 7SL

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Community Law Service (Northampton And County) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping 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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Harris & Co (Accountants) Ltd, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 3 September 2024 and signed on the board's behalf by:

Mr Ian Pears - Trustee

Opinion

We have audited the financial statements of Community Law Service (Northampton And County) (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, assessment of the ability to continue as a going concern and the understatement of revenue. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing meeting minutes, regulatory correspondence and professional fees, review of budgets and post year end financial statements, detailed substantive testing on the completeness of income, and reviewing accounting estimates for biases. We will also review the regulatory correspondence with the Charity Commission.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Phillip Harris BA BFP FCA (Senior Statutory Auditor)
for and on behalf of Harris & Co (Accountants) Ltd, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
2 Pavilion Court
600 Pavilion Drive
Northampton
NN4 7SL

3 September 2024

Community Law Service (Northampton And County)

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,886	-	3,886	5,581
Charitable activities	3				
Income from charitable activities		380,743	801,195	1,181,938	1,087,378
Other income		728	-	728	7,298
Total		385,357	801,195	1,186,552	1,100,257
EXPENDITURE ON					
Raising funds	4	16,386	-	16,386	13,275
Charitable activities	5				
Charitable activities		437,943	648,972	1,086,915	1,119,178
Total		454,329	648,972	1,103,301	1,132,453
NET INCOME/(EXPENDITURE)		(68,972)	152,223	83,251	(32,196)
Transfers between funds	14	112,679	(112,679)	-	-
Net movement in funds		43,707	39,544	83,251	(32,196)
RECONCILIATION OF FUNDS					
Total funds brought forward		189,199	19,080	208,279	240,475
TOTAL FUNDS CARRIED FORWARD		232,906	58,624	291,530	208,279

The notes form part of these financial statements

Statement of Financial Position
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	11	61,187	2,209	63,396	59,238
Cash at bank and in hand		242,012	62,298	304,310	213,197
		303,199	64,507	367,706	272,435
CREDITORS					
Amounts falling due within one year	12	(70,293)	(5,883)	(76,176)	(64,156)
NET CURRENT ASSETS		232,906	58,624	291,530	208,279
TOTAL ASSETS LESS CURRENT LIABILITIES		232,906	58,624	291,530	208,279
NET ASSETS		232,906	58,624	291,530	208,279
FUNDS	14				
Unrestricted funds				232,906	189,199
Restricted funds				58,624	19,080
TOTAL FUNDS				291,530	208,279

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

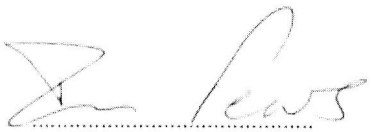
These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

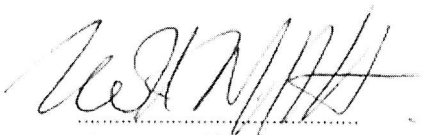
continued...

Statement of Financial Position - continued
31 March 2024

The financial statements were approved by the Board of Trustees and authorised for issue on 3 September 2024 and were signed on its behalf by:



Mr Ian Pears - Trustee



Mr Keith Moffitt - Trustee

The notes form part of these financial statements

Community Law Service (Northampton And County)

Statement of Cash Flows
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	91,113	(57,850)
Net cash provided by/(used in) operating activities		91,113	(57,850)
Change in cash and cash equivalents in the reporting period		91,113	(57,850)
Cash and cash equivalents at the beginning of the reporting period		213,197	271,047
Cash and cash equivalents at the end of the reporting period		304,310	213,197

The notes form part of these financial statements

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

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	83,251	(32,196)
Adjustments for:		
(Increase)/decrease in debtors	(4,158)	8,252
Increase/(decrease) in creditors	12,020	(33,906)
Net cash provided by/(used in) operations	91,113	(57,850)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	213,197	91,113	304,310
	213,197	91,113	304,310
Total	213,197	91,113	304,310

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

Community Law Service (Northampton & County) is a participating employer with the Pensions Trust's Growth Plan providing benefits based on final pensionable pay. Contributions to the scheme are charged to the profit and loss account so as to spread the cost of pensions over employees' working lives at the charity.

Financial instruments

Cash and cash equivalents in the statement of financial position comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments (continued)
Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the SOFA. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Work in progress
Work in progress is work carried out at the year end but not invoiced prior to the balance sheet date. Work in progress is valued at the lower of net realisable value and cost.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	1,774	2,169
Grants	2,112	3,412
	3,886	5,581

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

	2024	2023
	£	£
Grant	2,112	3,412

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
Legal Aid Agency fixed fee income	61,336	58,362
Legal Aid Agency certificated work	15,612	15,300
Legal Aid Agency Housing Possession Court Duty Scheme income	22,538	50,729
Immigration Advice Service fixed fees	28,433	41,667
Money and Pensions Service (MaPS)	236,135	276,680
British Gas Energy Trust (BGET)	193,296	168,767
National Grid's Warm Homes Fund	99,723	83,989
Northamptonshire Rights and Equality Council	3,676	7,353
Restore Northampton	8,400	1,954
Weston Favell Foodbank	29,272	11,424
Institute of Money Advisers	19,152	49,462
West Northamptonshire Council (Formerly Northampton Borough Council)	61,890	61,800
North Northamptonshire Council	4,000	5,000
North Northamptonshire Council	50,000	50,000
Northamptonshire Community Foundation	7,244	5,444
Public Health NESS	-	199,447
WNC Money Advice	69,545	-
Northampton Town Council	9,016	-
The A B Charitable Trust	20,000	-
Northampton Hope Centre	15,443	-
WN Energy Advice Service	37,500	-
NNC Energy Advice	5,919	-
Training Income	16,050	-
Legal Aid Agency - HLPAS	57,460	-
Justice Together	35,850	-
Access to Justice Foundation	74,448	-
	1,181,938	1,087,378

continued...

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	16,386	13,275

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	860,053	226,862	1,086,915

6. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Charitable activities	175,083	807	19,485

	Human resources	Other	Governance costs	Totals
	£	£	£	£
Charitable activities	1,450	14,879	15,158	226,862

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

	2024 Charitable activities	2023 Total activities
	£	£
Wages	65,777	39,220
Social security	5,729	2,261
Pensions	3,270	1,771
Rates and water	754	1,997
Insurance	6,950	6,453
Light and heat	11,472	10,959
Advertising	4,474	4,632
Sundries	5,543	2,491
Rent	45,000	43,753
Premises Expenses	22,674	31,825
Repairs and renewals	1,685	762
Office Equipment	1,755	319
Bank charges	807	973
Computing Expense	19,485	21,352
Payroll processing	1,450	4,660
Non recoverable VAT	14,879	59,234
Carried forward	211,704	232,662

continued...

6. SUPPORT COSTS - continued

	2024 Charitable activities £	2023 Total activities £
Brought forward	211,704	232,662
Auditors' remuneration	5,413	5,200
Auditors' remuneration for non audit work	-	613
Legal fees	9,745	9,591
	226,862	248,066

7. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Audiotr's remuneration	5,413	5,200
Auditors' remuneration for non audit work	-	613

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	754,634	641,762
Social security costs	57,595	43,369
Other pension costs	36,213	30,835
	848,442	715,966

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

	2024	2023
Advisory and Support	33	31

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

The key management personnel are the trustees and the Chief Executive. The salaries paid to key management personnel in the year amounted to £49,159.

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,581	-	5,581
Charitable activities			
Income from charitable activities	336,627	750,751	1,087,378
Other income	7,298	-	7,298
Total	349,506	750,751	1,100,257
EXPENDITURE ON			
Raising funds	13,275	-	13,275
Charitable activities			
Charitable activities	461,143	658,035	1,119,178
Total	474,418	658,035	1,132,453
NET INCOME/(EXPENDITURE)	(124,912)	92,716	(32,196)
Transfers between funds	110,552	(110,552)	-
Net movement in funds	(14,360)	(17,836)	(32,196)
RECONCILIATION OF FUNDS			
Total funds brought forward	203,559	36,916	240,475
TOTAL FUNDS CARRIED FORWARD	189,199	19,080	208,279

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	21,001	20,571
Work in progress	25,975	14,265
Other debtors	2,231	272
VAT	-	994
Prepayments and accrued income	14,189	23,136
	63,396	59,238

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	573	1,617
Social security and other taxes	13,622	12,558
VAT	9,111	-
Other creditors	3,184	1,916
Pension	5,892	306
Accruals and deferred income	43,794	47,759
	76,176	64,156

Included within accruals and deferred income is deferred income of £35,478 (2023: £40,803) that relates to contracted income invoiced in 2023/24 relating to work to be carried out during 2024/25.

	£
Balance as at 31 March 2023	40,803
Amount released to incoming resources	(40,803)
Amount deferred in year	35,478
Balance as at 31 March 2024	35,478

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	45,000	45,000
Between one and five years	11,250	56,250
	56,250	101,250

continued...

14. MOVEMENT IN FUNDS

	At 31.03.2023 £	Net movement in funds £	Transfer between funds £	At 31.03.2024 £
Unrestricted funds				
General Fund	108,945	(174,796)	121,230	55,379
Immigration Advice Service Fixed Fees	7,803	16,775	(6,235)	18,343
North Northampton Council (Formerly ENC)	10,028	24,814	-	34,842
West Northampton Council (formally NBC)	61,800	61,890	-	123,690
Restore Northampton	623	2,345	(2,316)	652
Total unrestricted funds	189,199	(68,972)	112,679	232,906
Restricted funds				
Weston Favell Foodbank	5,740	(1,495)	(2,928)	1,317
Money and Pension Service (MaPS)	-	25,204	(25,140)	64
Financial Health & WellBeing Service (BGET)	402	22,368	(20,880)	1,890
NCF (WNC) Household Support Fund	3,750	(3,000)	(250)	500
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	3,664	-	-	3,664
Public Health - NESS YEAR 5	4,340	13,311	(16,320)	1,331
Nationwide Building Society	994	(985)	-	9
BGET Local Response Fund	190	(118)	-	72
WN Money Advice	-	31,568	(18,454)	13,114
Justice Together Immigration	-	9,787	(9,502)	285
Northampton Town Council	-	4,959	(763)	4,196
Northamptonshire Community Foundation	-	124	-	124
The Access to Justice Foundation	-	19,315	(13,942)	5,373
Northampton Hope Centre	-	10,209	-	10,209
WN Energy Advice	-	15,102	(4,500)	10,602
NNC Energy Advice	-	5,874	-	5,874
Total restricted funds	**19,080**	**152,223**	**(112,679)**	**58,624**
Total funds	**208,279**	**83,251**	**-**	**291,530**

continued...

14. MOVEMENT IN FUNDS - continued

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

	£ Incoming resources	£ Resources expended	£ Movement in funds
Unrestricted funds			
General Fund	232,957	407,753	(174,796)
Immigration Advice Service Fixed Fees	32,110	15,335	16,775
North Northampton Council (Formerly ENC)	50,000	25,186	24,814
West Northampton Council (formally NBC)	61,890	-	61,890
Restore Northampton	8,400	6,055	2,345
Total unrestricted funds	385,357	454,329	(68,972)
Restricted funds			
Weston Favell Foodbank	29,273	30,768	(1,495)
Money and Pension Service (MaPS)	236,135	210,931	25,204
Financial Health & WellBeing Service (BGET)	191,884	169,516	22,368
NCF (WNC) Household Support Fund	-	3,000	(3,000)
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	-	-	-
Public Health - NESS YEAR 5	99,723	86,412	13,311
Nationwide Building Society	-	985	(985)
BGET Local Response Fund	1,412	1,530	(118)
WN Money Advice	69,545	37,977	31,568
Justice Together Immigration	35,850	26,063	9,787
Northampton Town Council	9,016	4,057	4,959
Northamptonshire Community Foundation	7,243	7,119	124
The Access to Justice Foundation	62,252	42,937	19,315
Northampton Hope Centre	15,443	5,234	10,209
WN Energy Advice	37,500	22,398	15,102
NNC Energy Advice	5,919	45	5,874
Total restricted funds	**801,195**	**648,972**	**152,223**
Total funds	**1,186,552**	**1,103,301**	**83,251**

continued...

14. MOVEMENT IN FUNDS - continued

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/03/23
	£	£	£	£
Unrestricted funds				
General fund	203,559	(205,168)	110,552	108,943
Immigration Advice Service Fixed Fees	-	7,805	-	7,805
West Northampton Council (formally NBC)	-	61,800	-	61,800
North Northampton Council (Formerly ENC)	-	10,028	-	10,028
Restore	-	623	-	623
	203,559	(124,912)	110,552	189,199
Restricted funds				
Money and Pension Service (MaPS)	-	38,638	(38,638)	-
Financial Health & WellBeing Service (BGET)	6,637	17,751	(23,986)	402
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	27,960	(10,111)	(14,185)	3,664
Nationwide Building Society	2,319	(1,325)	-	994
BGET Local Response Fund	-	190	-	190
Weston Favell Foodbank	-	6,593	(853)	5,740
Public Health NESS	-	36,980	(32,640)	4,340
NNC Household Support Fund	-	4,000	(250)	3,750
	36,916	92,716	(110,552)	19,080
Total funds	240,475	(32,196)	-	208,279

continued...

14. MOVEMENT IN FUNDS - continued

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

	£ Incoming resources	£ Resources expended	£ Movement in funds
Unrestricted funds			
General Fund	186,731	(391,899)	(174,796)
Immigration Advice Service Fixed Fees	49,021	(41,216)	16,775
North Northampton Council (Formerly ENC)	50,000	(39,972)	10,028
West Northampton Council (formally NBC)	61,800	-	61,800
Restore Northampton	1,954	(1,331)	623
	349,506	(474,418)	(124,912)
Restricted funds			
Money and Pension Service (MaPS)	276,680	(238,042)	38,638
Financial Health & WellBeing Service (BGET)	167,225	(149,474)	17,751
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	83,989	(94,100)	(10,111)
Nationwide Building Society	-	(1,325)	(1,325)
BGET Local Response Fund	1,540	(1,350)	190
Weston Favell Foodbank	11,424	(4,831)	6,593
Public Health - NESS	199,447	(162,467)	36.980
NCF (WMC) Household Support Fund	5,446	(5,446)	-
NNC Household Support Fund	5,000	(1,000)	4,000
	750,751	**(658,035)**	**92,716**
Total funds	**1,100,257**	**1,132,453**	**(32,196)**

continued...

15. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in the scheme, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum	(payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025:	£11,243,000 per annum	(payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

PRESENT VALUES OF PROVISION

	31 March 2024	31 March 2023	31 March 2022
	£	£	£
Present value of provision	649	1,389	2,178

continued...

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	31 March 2024 £	31 March 2023 £
Provision at start of period	1,389	2,178
Unwinding of the discount factor (interest expense)	54	42
Deficit contribution paid	(794)	(794)
Remeasurements - impact of any change in assumptions	-	(37)
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	649	1,389

INCOME AND EXPENDITURE IMPACT

	31 March 2024 £	31 March 2023 £
Interest expense	54	42
Remeasurements - impact of any change in assumptions	-	(37)
Remeasurements - amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

	31 March 2024	31 March 2023	31 March 2022
	% per annum	% per annum	% per annum
Rate of discount	5.31	5.52	2.35

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

continued...

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

DEFICIT CONTRIBUTIONS SCHEDULE

Year ending	31 March 2024 £	31 March 2023 £	31 March 2023 £
Year 1	661	794	794
Year 2	-	661	794
Year 3	-	-	661

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

17. ULTIMATE CONTROLLING PARTY

The Charity has been under the control of its Management Committee throughout the year. Details of the Management Committee are shown within the report of the trustees.

Community Law Service (Northampton And County)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,774	2,169
Grants	2,112	3,412
	3,886	5,581
Charitable activities		
Legal Aid Agency - fixed fee	61,336	58,362
Legal Aid Agency certificated	15,612	15,300
Legal Aid Agency Housing	22,538	50,729
Immigration Advice Service	28,433	41,667
Money Advice Service (EMMA)	236,135	276,680
British Gas Energy Trust	193,296	168,767
National Grid Warm Homes Fund	99,723	83,989
NREC	3,676	7,353
ReStore	8,400	1,954
Weston Favell Foodbank	29,272	11,424
Institute of Money advisors	19,152	49,462
Northampton Borough Council	61,890	61,800
North Northamptonshire Council	4,000	5,000
North Northamptonshire Council	50,000	50,000
Northamptonshire Community Foundation	7,244	5,444
Public health NESS	-	199,447
WNC Money Advice	69,545	-
Northampton Town Council	9,016	-
The A B Charitable Trust	20,000	-
Northampton Hope Centre	15,443	-
WN Energy Advice Service	37,500	-
NNC Energy Advice	5,919	-
Training Income	16,050	-
Legal Aid Agency - HLPAS	57,460	-
Justice Together Immigration	35,850	-
Access to Justice Foundation	74,448	-
	1,181,938	1,087,378
Other income		
Funds TF - Parking Spaces	728	2,275
Other income	-	5,023
	728	7,298
Total incoming resources	1,186,552	1,100,257

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024 £	2023 £
EXPENDITURE		
Raising donations and legacies		
Wages	14,148	11,418
Social security	1,534	1,287
Pensions	704	570
	16,386	13,275
Charitable activities		
Wages	674,709	591,124
Social security	50,332	39,821
Pensions	32,239	28,494
Telephone	7,365	7,577
Postage and stationery	11,128	8,499
Staff and volunteer travel	11,607	12,416
Staff training and Welfare	4,128	10,321
Payment to partners	62,159	150,309
Reference books and literature	634	1,400
Subscription	5,752	4,470
Emergency fund	-	16,519
Fuel top up payments	-	162
	860,053	871,112
Support costs		
Management		
Wages	65,777	39,220
Social security	5,729	2,261
Pensions	3,270	1,771
Rates and water	754	1,997
Insurance	6,950	6,453
Light and heat	11,472	10,959
Advertising	4,474	4,632
Sundries	5,543	2,491
Rent	45,000	43,753
Premises Expenses	22,674	31,825
Repairs and renewals	1,685	762
Office Equipment	1,755	319
	175,083	146,443
Finance		
Bank charges	807	973
Information technology		
Computing Expense	19,485	21,352

	2024 £	2023 £
Information technology		
Human resources		
Payroll processing	1,450	4,660
Other		
Non recoverable VAT	14,879	59,234
Governance costs		
Auditors' remuneration	5,413	5,200
Auditors' remuneration for non audit work	-	613
Legal fees	9,745	9,591
	15,158	15,404
Total resources expended	1,103,301	1,132,453
Net income/(expenditure)	83,251	(32,196)

COMMUNITY LAW SERVICE(NORTHAMPTON AND COUNTY)

England & Wales - Charity number 1128718

Accounts

REGISTERED COMPANY NUMBER: 06830503 (England and Wales)
REGISTERED CHARITY NUMBER: 1128718

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

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FOR THE YEAR ENDED 31 MARCH 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal aims

The Objects of Community Law Service (Northampton and County), hereafter referred to as Community Law Service or the Charity as appropriate, are to promote any charitable purpose for the benefit of the public, including the advancement of education, the protection of health and the relief of poverty, sickness and distress, by the provision of social welfare law advice, information, representation and training and consultancy services.

This objective is achieved through the provision of Social Welfare advice, casework, representation, training and consultancy services currently in the fields of Welfare Benefits, Debt, Housing, Immigration and also through the provision of Fuel Poverty advice and support. An end-to-end service is provided to ensure the best possible outcome for clients. The Charity delivers a range of services for local communities and has a diverse funding base with resources focused on supporting vulnerable client groups through a mixed model of service delivery to promote equality of access. Well-developed partnerships and referral arrangements are in place with a wide range of agencies across Northamptonshire.

Public benefit

The Trustees have regard to the Charity Commission's public benefit guidance in all their decision- making. This Annual Report contains details of how the Charity's purposes have been carried out for the public benefit. The Charity's activities are focused on enabling people to access social welfare advice to help them resolve problems that are affecting their quality of life. This is done through offering timely access to advice which can have benefits beyond the alleviation of specific financial or other problems. This includes maintenance of physical and mental health and well-being, as an inability to access help and advice when it is needed can result in problems escalating at increasing cost to the individual and often, to third parties and to the public purse.

Strategy & Plans

The Trustees review the Charity's objectives periodically in the context of updating their Strategic Business Plan. This is done bi-annually. An Annual Plan reflecting the current Strategic Business Plan is made for each financial year in parallel with the setting of annual budgets. The Annual Plan is reviewed quarterly to assess performance against targets and the budget is subject to quarterly review of income against expenditure and a variance analysis.

ACHIEVEMENT AND PERFORMANCE

This year, services mainly returned back to pre-pandemic delivery, with the exception of outreach in health settings. GP practices are still not wishing to have advice services in-house. As a result, alternative outreach locations have been established in community centres and family centres and are working well.

The Housing Possession Court Duty Scheme has seen a sharp upturn in hearings and clients seeking advice and representation. Additional administrative resources have been necessary to accommodate the demand. The Legal Aid Agency also went out to tender in December 2022, to replace the current Housing Possession Court Duty Scheme with a new Housing Loss Prevention Advice Service contract to deliver not only in-court representation, but also a new element of Early Legal Advice for housing, welfare benefits and debt advice available prior to substantive court hearings. Community Law Service has since been notified of successful tenders for Northampton, Milton Keynes and Peterborough courts with the new contract operational from 1 August 2023.

The Immigration Team have re-established their Services effectively since the suspension due to the pandemic. Community Law Service also joined other immigration advice colleagues in the East Midlands to form the East Midlands Immigration Network. As a network, a funding application was submitted to the Justice Together Initiative to deliver free immigration advice and to mentor new advisors. This was awarded and commences from 1 April 2023.

Community Law Service was pleased to have 12 months of funding from North and West Northamptonshire Councils to extend the fuel poverty advice service, Northamptonshire Energy Saving Service, securing funding until 31 July 2023.

The Debt Advice Team also saw the commencement of a new 26-month contract for Money and Pensions Service funding via the East Midlands Money Advice partnership, starting 1 February 2023 until 31 March 2025 giving excellent longer-term security for the Debt Team.

The crisis in the energy market, and now the cost-of-living crisis, have pushed demand for Community Law Service up significantly. The Charity saw a 17% increase in number of people given advice or information from 2021/22 - 2022/23. Staff have risen to the challenge and services adapted to cope with the increased demand. Additional resources will continue to be sought.

19,667 People provided with advice and information
6,244 People provided with specialist advice
£7,681,674 Additional Welfare Benefit income secured for clients
£20,904,697 Debt was managed for clients
£2,849,308 Debt written off
173 Debt Relief Orders administered
10 Bankruptcy petitions supported
2,156 People were provided with Welfare Benefits and Fuel poverty casework
46 People were supported with Social Security Appeal Tribunal
778 People were represented at court hearings for housing
975 People were provided with Housing advice casework
1,499 People were supported with Debt casework
345 People were provided with Immigration casework

Client Profile

46% of clients lived in social housing
77% of clients experienced ill health and/or had a disability
35% of clients had dependent children
28% of clients were from BME communities
58% of people advised lived in West Northamptonshire
33% of people advised lived in North Northamptonshire
9% of people advised lived outside of Northamptonshire

Overview of the Year

As the challenges from the pandemic eased this year, services have largely returned to 'normal'. Demand has steadily increased across all departments as a result of the energy and cost of living crises.

The types of cases now being handled are almost always complex and comprise multiple enquiries, on average 3 enquiries per person. Delays continue within statutory organisations and private companies (such as energy suppliers), making decision-making and the conclusion of cases more protracted. As a result of these things, advisors are carrying higher numbers of cases as they work to bring cases to conclusion.

After the cessation of outreach advice sessions due to the COVID-19 pandemic, the Charity felt it important to get back out into communities to reach those in need of advice. Several community centres and family centres are now hosts of regular advice sessions with more to come in the next year.
Funding from The Trussell Trust enabled Weston Favell Foodbank to provide Community Law Service a grant to work from the foodbank offering advice on benefits, debt and financial capability to those visiting the foodbank. This is a 3-year project and is another great example of community-based work, especially as residents in the east of Northampton can find travelling into the town centre problematic. This was complimented by Re-Store approaching Community Law Service to deliver an advice service from within their hub in the town centre. Both are proving to be highly successful with good uptake and engagement.

Demand for welfare benefits advice has continued to be very high, a real challenge in the context of limited resources for this area of work. There is scope to pick much of this work up through the fuel poverty projects as problems with benefits are regularly the root cause of households facing difficulties affording their essential energy costs. The promise of some emergency funding for this area of advice from West Northamptonshire Council late in the year also brings positive news and will help with capacity. £7,681,674 in additional benefit income was secured for clients, a 20% drop from 2021/22. With no reduction in the number of people receiving benefit advice, this is a reflection of the huge number of cases which are open but not yet concluded due to delays in decision making. The same can be said of the low numbers of social security tribunals dealt with. 46 is the lowest number for many years and is symptomatic of long delays within HM Courts and Tribunals Service, with many tribunal cases pending a hearing.

The fuel poverty project, Northamptonshire Energy Saving Service entered its 5th year of delivery thanks to funding from the Public Health team in North and West Northamptonshire. Community Law Service leads on delivery of this voluntary and community sector (VCS) project, working with 3 VCS partners. This delivers holistic fuel poverty services including advice and practical home measures, all aimed at reducing fuel poverty, keeping homes warmer and helping households to afford their essential energy costs.

Fuel poverty advice also continues to be delivered through the Financial Health and Wellbeing Service, funded by the British Gas Energy Trust (BGET). This funds 4 full time energy advisors and a part time administrator. Community Law Service has a long-standing relationship with BGET and are very grateful for their continued support.
Debt advice continued to be a significant area of advice for Community Law Service with 1,499 people provided with specialist Debt advice during the year and just under £21million of debt managed for households. The majority of this work is funded by the Money and Pensions Service, with the Charity receiving this funding since 2006 as part of the East Midlands Money Advice Partnership.

North Northamptonshire Council also funds a Benefit and Debt Advice Take-Up Service for residents of East Northamptonshire District, enabling the Charity to support people living in that area of the county. As a very rural area, this dedicated funding is most welcome and enables the Charity to undertake regular publicity and promotion activities and to offer advice within the locality.

Having worked closely within West Northamptonshire's Anti-Poverty Oversight Group, Community Law Service has been well placed to feed in what is being faced by local residents. It has also given the opportunity to share the high demand and challenges meeting the local need. West Northamptonshire Council are giving Community Law Service some emergency funding for benefit and debt advice to help deal with the increasing demand which is anticipated to be in place by the start of 2023/24.

A contract with the Legal Aid Agency continues to be the source of funding for the Housing Advice Service, facilitating advice for households at risk of possession or eviction. This not only funds housing casework but also on the day representation at court. This in-court service is delivered by Community Law Service at Northampton, Milton Keynes and Peterborough Court. As previously stated above, the in-court duty scheme was adapted and put out to tender. Community Law Service was very pleased to be successful in securing the new contract for all three courts. This brings with it much needed provision for casework prior to a substantive court hearing, so as to try and resolve the matter without the need to go to court. As this new contract is non-means tested, it enables those who do not meet the financial eligibility for the main Legal Aid work to still be advised and assisted as well as broadening the scope of work that can be done. Demand for housing advice has risen significantly in 2022/23, Community Law Service provided representation at a total of 778 hearings compared to 519 the previous year. It is expected that demand will continue to rise with predicted interest rate rises on mortgages and the additional pressures on households due to the cost of living.

The Immigration Team has long been funded via a low-cost fee-paying service. It provides free initial advice and then charges for ongoing work. When the opportunity presented to be part of a new East Midlands Immigration Network, this was taken up and has already brought about funding for 21 hours of free immigration advice. This commences in April 2023 and will complement the fee-paying service, with some activities being delivered for free and others retaining a charge. Community Law Service was fortunate to welcome 2 volunteers to the Immigration Team this year, one as an advisor and one as an administrator. This has made a very positive difference to the team. During the year 345 people were provided with Immigration advice and casework.

An invitation to tender by West Northamptonshire Council to facilitate and manage a training programme for staff and volunteers working with those in hardship brought an opportunity to diversify and develop our collaboration with voluntary sector partners. Working in partnership with The Hope Centre (Hope as the lead) a tender was submitted to deliver this. Late in the year we learned our tender was successful and we look into 2023/24 with optimism that this programme can bring real benefit to communities by upskilling front line workers and cohesion to the voluntary sector through improved networking and clear referral pathways. Now named the Community Training Partnership, this is an exciting and innovative project that Community Law Service is pleased to be working on.

The Trustees extend their thanks and appreciation to all the staff for their continued commitment to the Charity and the great outcomes achieved. Without the staff team, Community Law Service could not continue to deliver such high-quality advice to our local community.

FINANCIAL REVIEW

Total income from all sources during this financial year was £1,100,257, almost identical to the previous year. Expenditure was £1,132,453. Having had recommendation for a VAT health check at the last Audit, a VAT specialist was commissioned. Unfortunately, this identified a problem with the way VAT was being reclaimed. As such errors have to go back over 4 years, this led to a VAT underpayment of £52,124 which had to be paid. Community Law Service also paid £150,309 to partners on our NESS project as set out in the project agreement. The highest single expenditure remained as staff costs (£715,965). At the year-end unrestricted reserves stood at £189,199.

The organisation was pleased to receive continued funding through grant agreements with West Northamptonshire Council and North Northamptonshire Council receiving £50,000 from each of the authorities plus an additional £11,800 from West Northants Council to pay for use of their premises at the One Stop Shop at the Guildhall in Northampton. Both have confirmed funding for a further year from 2023. West Northamptonshire Council expect to be providing an additional £69,545 for 2023 to help with capacity in light of huge demand for benefit and debt advice.

Unrestricted income from Legal Aid was higher than expected, largely due to a focus on certificated work and the increase in the Housing Possession Court Duty Scheme. These achieved income at 127.5% and 155.61% of predicted level respectively. Additional staff resources have been invested to build on this success.

Funding of £168,765 from the British Gas Energy Trust provides for 4 full time advisors and a part time administrator. This year is the first 11 months of a 23-month project delivering specialist fuel poverty advice.

The Northamptonshire Energy Saving Service brought in funding from National Grid's Warm Homes Fund (£83,989) to fund the service until 31 July 2022, after which time the local authority's Public Health Team provided funding of £199,447 to cover the remainder of the year. Of this £133,129 was for Community Law Service use, with the balance being paid to partners for their role on the project.

The grant from the Money and Pensions Service (as part of the EMMA partnership) brought in £276,680 to fund 5.3 full time equivalent debt advisors and associated overheads and administrative costs. Although a new grant agreement came into place in February which reduced the funding to 4.85 full time equivalent advisors, the longer duration of the agreement (to March 2025) gives some security to the Charity and to staff.

The Immigration Team generated income of £41,667, almost 88% of the budget target. This is encouraging considering this was the first full year post pandemic and the team look forward to the funding from the Justice Together Initiative commencing in 2023/24. The supervisor has also spent time mentoring immigration advisors from another VCS organisation, and the costs of this has been covered by the other organisation. This, combined with the fee-paying income, enabled the department to achieve revenue to meet the cost of service delivery.

A new 3-year grant from Weston Favell Foodbank commenced in February 2023 so brought in £11,424 in this financial year, although this was a payment to also cover April and May 2023. This funds a 28 hour post.

The Institute of Money Advice provided two unrestricted grants this year, one of £28,980 in June and another of £20,482 in December to support the ongoing work of the Debt Team and the provision of Debt Relief Orders. This has been used to fund additional administration support to help with triaging and booking appointments as well as general administrative support.

An unrestricted grant of £12,196 was received from wave 3 of the Community Justice Fund. This is to be spent from 1 April 2023 and will be used towards the core costs of the organisation.

Northamptonshire Carers Association have continued their long-standing support of Community Law Service by providing funding of £2,112 which enables us to work with their carers to provide benefit advice, for which the Charity is most grateful.

The Charity also received some funding towards overheads for supporting the delivery of the Household Support Fund 3. West Northamptonshire Council awarded £5,444 via Northamptonshire Community Foundation. North Northamptonshire Council gave £5,000 to Community Law Service but this was to be used for vouchers for clients in hardship, less £250 for administration.

Donations received from clients during the year totalled £2,171, up from £1,360 in the previous year. This is so appreciated given the significant financial hardship many clients find themselves in.

The Trustees are extremely grateful to all funders, many of whom have financially supported Community Law Service for a number of years. The Charity has, for the most part, been able to retain the experienced staff team and has remained financially stable throughout the year. The year ended in a relatively positive financial position in spite of the large VAT bill. As 2023/24 commences, there are new funding agreements in place, some for multiple years, and new opportunities expected which in light of the continuing cost of living crisis and high levels of demand will be very much necessary.

Reserves Policy
The Charity holds reserves of £189,199 in unrestricted funds. These are held as a contingency to accommodate changing circumstances and give some flexibility to cope with short-term funding, which are inevitable within the Charity Sector. The total amount of funds held at 31.03.23 is £208,279 of which £19,080 are restricted. Funds held in reserve are in line with the organisations reserves policy.

FUTURE PLANS
Moving into 2023/24, the Charity has new funding to utilise. West Northamptonshire Council's much welcomed focus on anti-poverty work should bring in new funding to support demand, creating new employment opportunities for trainees in the benefit and debt team.

Funding from the Justice Together Initiative will fund some free immigration advice for 3 years. The recently commenced work at Weston Favell Foodbank and Re-store will no doubt go from strength to strength.

The successful tender for the new Housing Loss Prevention Advice Service (HLPAS) gives scope for delivery of a really effective service with much broader scope then previously seen from either the Housing and Debt Legal Aid Agency Contract or the Housing Possession Court Duty Scheme. This also brings with it the potential for increased income generation.

The diversification into delivery of the training programme commissioned by West Northamptonshire Council will bring new opportunities and cohesion within the VCS as well as affording advice staff the opportunity to try out delivery of bitesize training courses to colleagues working in both statutory and voluntary sectors, for the benefit of local residents.

Outreach work will be developed further to ensure Community Law Service reaches those who need the Charity's services.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Legal structure
Community Law Service (Northampton & County) is a company limited by guarantee and a registered charity. It is referred to in the overview of the Year as 'the Charity'.

History
The organisation was formed in 1983. Originally constituted as an unincorporated association, it became a registered charity in 1992 .and a company limited by guarantee in 2009. Originally called Welfare Rights Advice Group the name of the organisation was changed to Welfare Rights Advice Service in 1988 and then to Community Law Service (Northampton & County) in 2009 to reflect an increase in the social welfare law advice areas provided by the Charity.

Membership structure
The members of the Charity are the Trustees.

Governance and Management

The Board of Trustees
The affairs of the Charity are governed by a Board of Trustees ("the Board") who are the members and Directors of the Company for the purposes of the Companies Act 2006 and the Trustees of the Charity for the purposes of charity legislation. They are all volunteers. They are referred to in this report as "Trustees". The Trustees are the only members of the Charity.

Trustee Appointment, Induction and Terms of Office
Most new Trustees will already be familiar with the Charity, with its activities and with charitable operations in general. However, all new trustees are offered a programme of induction to enable them to be fully conversant with the organisation. This covers the operation of the Board, obligations under charity and company law, the Articles, staff and the staffing structure, current finances, future plans, the way the Charity and its members operate and their operating environments and familiarisation with the Charity's policies and procedures. Trustees normally serve for terms of three years and may serve more than one term.

Governance
The Board usually meets at least 6 times per year. It meets quarterly to monitor financial and operational activity and on 2 or 3 other occasions during the year to approve an annual budget and plan, to review policies and services and to plan for the future. The Board occasionally creates sub-committees when there is a focus on needed on issue or a new development. A Chief Executive is appointed by the Trustees to manage the operations of the Charity. The Chief Executive also currently serves as the Company Secretary.

Operations
The Chief Executive is responsible for the Charity's operations through a scheme of delegated authority. The scheme is reviewed annually. Within the delegations defined by the scheme the Chief Executive is authorised to act. They may delegate areas of operation to senior managers and, through them, to the wider staff group. In relation to those matters within the scheme on which the Board holds decisions to itself, for example approval of plans and budgets, the Chief Executive will prepare reports and make recommendations for consideration by the Trustees.

Management and Staffing
Operations are co-ordinated by a Senior Management Team comprising the Chief Executive and 3 senior managers, who work the equivalent of 1.5 managers full time working hours, within their management roles. Average monthly staffing throughout the year was 31 employees. Total staffing remained relatively stable during the year.

Key Management Personnel Remuneration
Senior management remuneration is reviewed annually, in the same way as remuneration of all other employees, by a Committee of Trustees making recommendations to the Board. Non-salary terms and conditions for all employees are standard. Salary levels are reviewed with regard to market rates, inflation and affordability.

Staffing Policies
The Board reviews its personnel policies and procedures at least annually, including current salary levels.

Employee Involvement
The Charity seeks to fully engage its staff in pursuit of its objectives. Routine communication methods includes management meetings, team meetings and internal e-mails coupled with an annual staff meeting.

Health and Safety
The Charity has a Health and Safety policy which is reviewed annually. Staff supervision incorporates feedback from staff on any health and safety issues which are reported to the Chief Executive regarding any necessary actions.

Environmental Policy
The Charity has an Environmental Policy which is reviewed annually. Bulk waste collection is now separated into recyclable and non-recyclable waste with waste bins in the organisation also separated in this way. All staff are active in reducing waste and recycling in line with the environmental policy and associated procedures.

Principal Risks and Uncertainties
The Trustees have a risk management strategy involving an annual review of the major risks to which the Charity is exposed and approval of systems and actions for managing and mitigating them. A Risk Register is produced, updated and reviewed at least annually. The Charity has always operated at risk of failing to achieve adequate income to pursue its objectives. Many funders do not commit to long term funding but at the present time the Charity has a number of funders who are providing grants or contracts for three years giving more security than in some previous years. None of its income sources can be regarded as secure in the long term however and the Charity has to continually seek out new sources of funding. The known risks are continually monitored and actively managed by the Senior Management Team and the Trustees. The key elements in the management of the risk to income have been diversification of income sources. Day to day risks are relatively minor. Financial risks are minimised by the procedures in place for authorisation of expenditure and commitments. All relevant Insurance cover is in place.

Financial Control
The Board monitors all aspects of financial performance and financial management through its quarterly meetings. It sets annual budgets and requires reporting against them at least quarterly. It reviews internal financial management and reporting arrangements at least annually. In terms of day to day financial control a comprehensive and robust set of financial procedures is in place. The Charity employs a Finance Officer and a Finance Assistant who manage the Charity's finances on a day to day basis. The accounts and financial operations are overseen by the Chief Executive and the Charity's Treasurer.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06830503 (England and Wales)

Registered Charity number
1128718

Registered office
49 - 53 Hazelwood Road
Northampton
NN1 1LG

Trustees
Ian Pears (Chair) Chair
Sally Beardsworth
Morcea Walker
Carmel Young
Keith Moffitt
Elizabeth Holland (resigned 14/6/22)
Helen Reay
Stephen Hibbert

Auditors
Shaw Gibbs (Audit) Limited
Statutory Auditor
264 Banbury Road
Oxford
Oxfordshire
OX2 7DY

Company Secretary and Chief Executive Officer (CEO)
The Trustees have delegated day to day management of the charity to the CEO
Julie Silver - resigned 14 June 2022
Sarah Hayle - appointed 14 June 2022

Bankers
Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

AUDITORS
The auditors, Shaw Gibbs (Audit) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 2nd November 2023 and signed on its behalf by:

Ian Pears (Chair) - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also the directors of Community Law Service (Northampton and County) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

The trustees are responsible for keeping 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Opinion

We have audited the financial statements of Community Law Service (Northampton and County) (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, assessment of the ability to continue as a going concern and the understatement of revenue. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing meeting minutes, regulatory correspondence and professional fees, review of budgets and post year end financial statements, detailed substantive testing on the completeness of income, and reviewing accounting estimates for biases. We will also review the regulatory correspondence with the Charity Commission.

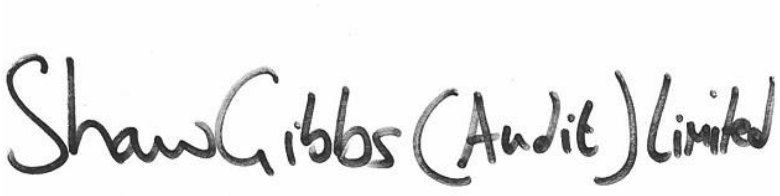
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
264 Banbury Road
Oxford
Oxfordshire
OX2 7DY

Date: 15 November 2023

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,581	-	5,581	18,663
Charitable activities	3				
Incoming resources from charitable activities		336,627	750,751	1,087,378	1,145,696
Other income		7,298	-	7,298	6,590
Total		349,506	750,751	1,100,257	1,170,949
EXPENDITURE ON					
Raising funds	4	13,275	-	13,275	-
Charitable activities	5				
Charitable activities		461,143	658,035	1,119,178	1,121,485
Total		474,418	658,035	1,132,453	1,121,485
NET INCOME/(EXPENDITURE)		(124,912)	92,716	(32,196)	49,464
Transfers between funds	15	110,552	(110,552)	-	-
Net movement in funds		(14,360)	(17,836)	(32,196)	49,464
RECONCILIATION OF FUNDS					
Total funds brought forward		203,559	36,916	240,475	191,011
TOTAL FUNDS CARRIED FORWARD		189,199	19,080	208,279	240,475

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	12	46,886	12,352	59,238	67,490
Cash at bank and in hand		180,926	32,271	213,197	271,047
		227,812	44,623	272,435	338,537
CREDITORS					
Amounts falling due within one year	13	(38,613)	(25,543)	(64,156)	(98,062)
NET CURRENT ASSETS		189,199	19,080	208,279	240,475
TOTAL ASSETS LESS CURRENT LIABILITIES		189,199	19,080	208,279	240,475
NET ASSETS		189,199	19,080	208,279	240,475
FUNDS	15				
Unrestricted funds				189,199	203,559
Restricted funds				19,080	36,916
TOTAL FUNDS				208,279	240,475

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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

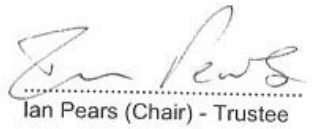
The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd November 2023 and were signed on its behalf by:



Ian Pears (Chair) - Trustee

Keith Moffitt - Trustee

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(57,850)	52,277
Interest paid		-	(826)
Net cash (used in)/provided by operating activities		(57,850)	51,451
Change in cash and cash equivalents in the reporting period		(57,850)	51,451
Cash and cash equivalents at the beginning of the reporting period		271,047	219,596
Cash and cash equivalents at the end of the reporting period		213,197	271,047

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

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

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(32,196)	49,464
Adjustments for:		
Interest paid	-	826
Decrease/(increase) in debtors	8,252	(2,618)
(Decrease)/increase in creditors	(33,906)	4,605
Net cash (used in)/provided by operations	(57,850)	52,277

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	271,047	(57,850)	213,197
	271,047	(57,850)	213,197
Total	271,047	(57,850)	213,197

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

Community Law Service (Northampton and County) is an incorporated charity, registered in England and Wales. The charity's number and registered office address can be found on the Company Information page.

The presentation currency for the financial statements is the Pound Sterling (£).

Going concern
No material uncertainties regarding going concern exist.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies below.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grant income is recognised within the Statement of Financial Activities once it is received.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs are allocated and apportioned on an activity basis.

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

All other costs are allocated to the charity's core activity.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits
Community Law Service (Northampton & County) is a participating employer with the Pensions Trust's Growth Plan providing benefits based on final pensionable pay. Contributions to the scheme are charged to the profit and loss account so as to spread the cost of pensions over employees' working lives at the charity.

Financial instruments
Cash and cash equivalents in the statement of financial position comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the SOFA. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Work in progress
Work in progress is work carried out at the year end but not invoiced prior to the balance sheet date. Work in progress is valued at the lower of net realisable value and cost.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	2,169	1,360
Legacies	-	4,000
Grants	3,412	13,303
	5,581	18,663

continued...

2. DONATIONS AND LEGACIES - continued

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

	2023	2022
	£	£
HMRC - Job Retention Scheme	-	10,691
Northamptonshire Carers	2,112	2,112
West Northamptonshire Council - Counsellors Fund	1,300	500
	3,412	13,303

3. INCOME FROM CHARITABLE ACTIVITIES

	2023 Incoming resources from charitable activities	2022 Total activities
	£	£
Legal Aid Agency fixed fee income	58,362	42,724
Legal Aid Agency certificated work	15,300	-
Legal Aid Agency Housing Possession		
Court Duty Scheme income	50,729	20,578
Immigration Advice Service fixed fees	41,667	46,188
Grants and contracts	921,320	1,036,206
	1,087,378	1,145,696

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

	2023	2022
	£	£
National Grid's Warm Homes Fund	83,989	306,272
Money and Pensions Service (MaPS)	276,680	321,602
British Gas Energy Trust (BGET)	168,767	208,240
West Northamptonshire Council (Formerly Northampton Borough Council)	61,800	61,800
North Northamptonshire Council	50,000	-
Institute of Money Advisers	49,462	18,690
Weston Favell Foodbank	11,424	-
Northamptonshire Rights and Equality Council	7,353	-
Northamptonshire Community Foundation	5,444	-
North Northamptonshire Council - HSF	5,000	-
Restore Northampton	1,954	-
East Northamptonshire Council	-	50,000
Community Justice Fund	-	48,500
Children in Need	-	11,102
National Lottery	-	10,000
Public Health NESS	199,447	-
	921,320	1,036,206

continued...

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	13,275	-

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	871,112	248,066	1,119,178

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	659,438	768,678
Telephone	7,577	5,865
Postage and stationery	8,499	10,488
Staff training and welfare	10,322	8,309
Staff and volunteer travel	12,416	13,330
Subscriptions	4,470	3,887
Payments to partners	150,309	135,676
Reference books and literature	1,400	988
Home energy assessments	-	700
Boiler replacement and energy saving measures	16,519	23,580
Fuel top up payments	162	843
	871,112	972,344

7. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Charitable activities	146,443	973	21,352

	Human resources	Other	Governance costs	Totals
	£	£	£	£
Charitable activities	4,660	59,234	15,404	248,066

continued...

7. SUPPORT COSTS - continued

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

Management

	2023 Charitable activities £	2022 Total activities £
Wages	39,220	22,465
Employer National Insurance Contributions	2,261	659
Pensions	1,771	1,123
Rates and water	1,997	3,694
Insurance	6,453	6,096
Light and heat	10,959	7,590
Advertising	4,632	4,528
Sundries	2,491	1,355
Rent	43,753	45,655
Repairs and renewals	762	1,314
Premises expenses	31,825	24,840
Office equipment	319	687
Bank interest	-	826
	146,443	120,832

Finance

	2023 Charitable activities £	2022 Total activities £
Bank charges	973	-

Information technology

	2023 Charitable activities £	2022 Total activities £
Computing expenses	21,352	20,996

Human resources

	2023 Charitable activities £	2022 Total activities £
Payroll processing and recruitment	4,660	1,200

continued...

7. SUPPORT COSTS - continued

Other

	2023 Charitable activities £	2022 Total activities £
Non recoverable VAT	59,234	-

Governance costs

	2023 Charitable activities £	2022 Total activities £
Auditors' remuneration	5,200	3,740
Auditors' remuneration for non audit work	613	573
Professional fees	9,591	1,800
	15,404	6,113

8. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Auditors' remuneration	5,200	3,740
Auditors' remuneration for non-audit work	613	573

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	643,618	707,600
Social security costs	42,082	53,529
Other pension costs	30,265	31,796
	715,965	792,925

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

	2023	2022
Advisory and support	31	33

continued...

10. STAFF COSTS - continued

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

The key management personnel are the trustees and the Chief Executive. The salaries paid to key management personnel in the year amounted to £52,823.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,663	-	18,663
Charitable activities			
Incoming resources from charitable activities	239,980	905,716	1,145,696
Other income	6,590	-	6,590
Total	265,233	905,716	1,170,949
EXPENDITURE ON			
Charitable activities			
Charitable activities	345,619	775,866	1,121,485
NET INCOME/(EXPENDITURE)	(80,386)	129,850	49,464
Transfers between funds	145,674	(145,674)	-
Net movement in funds	65,288	(15,824)	49,464
RECONCILIATION OF FUNDS			
Total funds brought forward	138,271	52,740	191,011
TOTAL FUNDS CARRIED FORWARD	203,559	36,916	240,475

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Work in progress	14,265	15,956
Trade debtors	20,571	13,048
Other debtors	272	255
VAT	994	-
Prepayments and accrued income	23,136	38,231
	59,238	67,490

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,617	4,891
Social security and other taxes	12,558	11,768
Other creditors	1,916	4,728
Pension account	306	250
Accruals and deferred income	47,759	76,425
	64,156	98,062

Included within accruals and deferred income is deferred income of £40,803 (2022: £70,966) that relates to contracted income invoiced in 2022/23 relating to work to be carried out during 2023/24.

	£
Balance as at 31 March 2022	70,966
Amount released to incoming resources	(70,966)
Amount deferred in year	40,803
Balance as at 31 March 2023	40,803

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	45,000	43,750
Between one and five years	56,250	101,250
	101,250	145,000

continued...

15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	203,559	(205,168)	110,552	108,943
Immigration Advice Service fixed fees	-	7,805	-	7,805
West Northamptonshire Council (formally NBC)	-	61,800	-	61,800
North Northamptonshire Council (formally ENC)	-	10,028	-	10,028
Restore	-	623	-	623
	203,559	(124,912)	110,552	189,199
Restricted funds				
Money and Pensions Service (MaPS)	-	38,638	(38,638)	-
Financial Health and Wellbeing Service (BGET)	6,637	17,751	(23,986)	402
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	27,960	(10,111)	(14,185)	3,664
Nationwide Building Society	2,319	(1,325)	-	994
BGET Local Response Fund	-	190	-	190
Weston Favell Foodbank	-	6,593	(853)	5,740
Public Health NESS	-	36,980	(32,640)	4,340
NNC Household Support Fund	-	4,000	(250)	3,750
	36,916	92,716	(110,552)	19,080
TOTAL FUNDS	240,475	(32,196)	-	208,279

continued...

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,731	(391,899)	(205,168)
Immigration Advice Service fixed fees	49,021	(41,216)	7,805
West Northamptonshire Council (formally NBC)	61,800	-	61,800
North Northamptonshire Council (formally ENC)	50,000	(39,972)	10,028
Restore	1,954	(1,331)	623
	349,506	(474,418)	(124,912)
Restricted funds			
Money and Pensions Service (MaPS)	276,680	(238,042)	38,638
Financial Health and Wellbeing Service (BGET)	167,225	(149,474)	17,751
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	83,989	(94,100)	(10,111)
Nationwide Building Society	-	(1,325)	(1,325)
BGET Local Response Fund	1,540	(1,350)	190
Weston Favell Foodbank	11,424	(4,831)	6,593
Public Health NESS	199,447	(162,467)	36,980
NCF (WNC) Household Support Fund	5,446	(5,446)	-
NNC Household Support Fund	5,000	(1,000)	4,000
	750,751	(658,035)	92,716
TOTAL FUNDS	1,100,257	(1,132,453)	(32,196)

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	138,271	(149,528)	214,816	203,559
Immigration Advice Service fixed fees	-	2,068	(2,068)	-
West Northamptonshire Council (formally NBC)	-	58,285	(58,285)	-
North Northamptonshire Council (formally ENC)	-	8,789	(8,789)	-
	138,271	(80,386)	145,674	203,559
Restricted funds				
Money and Pensions Service (MaPS)	-	34,939	(34,939)	-
Financial Health and Wellbeing Service (BGET)	32	43,394	(36,789)	6,637
Children's Benefit Take Up Project (Children In Need)	2,464	(914)	(1,550)	-
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	23,376	46,884	(42,300)	27,960
Good Things Foundation - HM Courts and Tribunal Service	245	(245)	-	-
Nationwide Building Society	26,623	(19,304)	(5,000)	2,319
MaPS Increasing Debt Advice Capacity (IDAC	-	3,878	(3,878)	-
Community Justice Fund	-	12,123	(12,123)	-
BGET Carers Project	-	8,870	(8,870)	-
BGET Local Response Fund	-	225	(225)	-
	52,740	129,850	(145,674)	36,916
TOTAL FUNDS	191,011	49,464	-	240,475

continued...

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,001	(249,529)	(149,528)
Immigration Advice Service fixed fees	53,433	(51,365)	2,068
West Northamptonshire Council (formally NBC)	61,800	(3,515)	58,285
North Northamptonshire Council (formally ENC)	49,999	(41,210)	8,789
	265,233	(345,619)	(80,386)
Restricted funds			
Money and Pensions Service (MaPS)	271,273	(236,334)	34,939
Financial Health and Wellbeing Service (BGET)	184,282	(140,888)	43,394
Children's Benefit Take Up Project (Children In Need)	11,102	(12,016)	(914)
Northampton Energy Savings Service (National Grid's Warm Homes Fund)	306,271	(259,387)	46,884
Good Things Foundation - HM Courts and Tribunal Service	-	(245)	(245)
Nationwide Building Society	-	(19,304)	(19,304)
MaPS Increasing Debt Advice Capacity (IDAC	50,330	(46,452)	3,878
Lottery Community fund	10,000	(10,000)	-
Community Justice Fund	48,500	(36,377)	12,123
BGET Carers Project	21,470	(12,600)	8,870
BGET Local Response Fund	2,488	(2,263)	225
	905,716	(775,866)	129,850
TOTAL FUNDS	1,170,949	(1,121,485)	49,464

i) **Unrestricted funds** comprise those funds, which the Board of Trustees are free to use in accordance with the charitable objectives.

The trustees would like to acknowledge the following funders:

The Legal Aid Agency provided contracts to deliver Legal Aid services in the social welfare law area of Housing and Debt and also to provide a Housing Possession Court Duty Scheme at Northampton, Milton Keynes, Cambridge and Peterborough County Courts.

Northampton Borough Council provided a grant for core funding for our advice services in Northampton and for the license fee in respect of occupation of offices at the Guildhall One Stop Shop.

East Northamptonshire Council provided a £50,000 Support Grant as a contribution to the organisations general running costs and overheads. The East Northamptonshire Service is also funded by East Northamptonshire Council and is aimed at preventing and reducing debt across East Northamptonshire through the provision of Debt advice, financial education and awareness and income maximisation.

continued...

15. MOVEMENT IN FUNDS - continued

The Community Justice Fund provided a grant to support the shortfall in the Service's normal unrestricted income generation which was significantly reduced in this year due to Covid-19 particularly in respect of Legal Aid income.

NNC Household Support Fund provided fund to support residents with valuable goods and services, offer small awards to deserving residents who are unable to pay for food, heat their homes, or are in danger of losing access to their energy source.

Restore provided payment to support the CLS staff member for their attendance during the restore weekly family hub sessions to deliver a benefit advice service.

(ii) **Restricted funds** are funds, which have been given for particular purposes and projects. (N.B.The financial year of the life of a project does not necessarily correspond with the financial year of CLS)

The Money and Pensions Service main grant funding supports the East Midlands Money Advice Service (EMMA) led by Community Advice and Law Service (CALS) in Leicester. EMMA provides a regional face to face Debt advice service and Community Law Service is sub-contracted by CALS to deliver the Service across Northamptonshire. This Service provides face to face and some telephone Debt advice to residents across the County Normally this includes outreach at Citizens Advice offices in Corby, Kettering, Daventry and at other community based venues but due to Covid-19 restrictions the service was primarily delivered by telephone during this year

The Money and Pensions Service (MaPs) provided a further Increasing Debt Advice Capacity grant during this year to support funding for two additional Trainee Debt Advisors. Additional funds for the MaPs trainees was received in the year and increased the capacity for Debt Advice (IDAC).

The Financial Health and Wellbeing Service is funded by British Gas Energy Trust and is in partnership with GP surgeries, local hospitals and other health services aimed at providing an holistic approach to tackling fuel poverty. Targeted at people experiencing mental or physical health problems the Service which supports 4 full-time specialist advisors provides specialist Benefits, Debt, Energy efficiency advice and access to grants.

The Children's Benefit Take Up Project commenced in July 2016 and is funded through a three year grant from Children in Need. It provides a welfare rights service for disabled and ill children focussed on take-up of welfare benefits and grant income for the children and their families.

Northamptonshire Energy Saving Service (NESS) was a 3 year Project which commenced in June 2018 following a successful bid to National Grid Warm Homes Fund. It has now been extended to a fourth year to May 2022. CLS is the Lead Delivery Partner for the Project which is a partnership with Care and Repair Northamptonshire, South Northants Volunteer Bureau and Citizens Advice Corby and Kettering. Northamptonshire County Council who submitted the bid on behalf of the VCS partnership are the strategic lead partner for the Project.

Good Things Foundation provided a grant through funding from Her Majesty's Court and Tribunal Service (HMCTS) to support our organisation's participation in an Assisted Digital Support pilot scheme. This funding provided support for people with online applications for Social Security appeals. The Service also provided people with advice and support in relation to the appeal through other funding.

Northamptonshire Community Foundation provided a Coronavirus Response and Recovery Fund Grant to support the costs of Covid safety support measures in the Service's offices. .

Nationwide Building Society provided a grant for the delivery of a new Housing Support Service. This is a two year funded project which commenced in April 2020 which aims to support people with issues affecting people which put them at risk of housing repossession and eviction.

continued...

15. MOVEMENT IN FUNDS - continued

The Lottery Community fund was income provided to cover the costs of rent and utilities of the Rushden office so it could remain open.

The Community Justice fund was income provided to increase the range of services which are offered by Community law.

The BGET Carers Advice Project provided fund for awareness sessions to those working with carers, to enable them to identify those who could benefit from the project. It is expected that Community Law Service will learn more about the carers they support, provide One-to-one holistic advice and support in relation to benefits, debt and energy.

The BEGET Local Response fund was income to support the public and avoid the burden of energy debt.

The Weston Favell Food bank provided a grant for financial health and wellbeing advice and casework service. The service for those accessing emergency food provision from Weston Favell Centre Foodbank and those whom Weston Favell Centre Foodbank identify as facing destitution.

The Public Health Ness 5 Year is a grant to deliver holistic fuel poverty advice to residents across Northamptonshire.

NCF (WNC) Household Support Fund - Northamptonshire Community Foundation provide a grant to support organisational capacity for delivery of phase 3 of household support fund.

Transfers between funds

Fund transfers from restricted to unrestricted funds are to cover management and overhead costs as per grant agreements.

16. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in the scheme, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025	£3,312,000 per annum	(payable monthly)

continued...

16. EMPLOYEE BENEFIT OBLIGATIONS - continued

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions
From 1 April 2019 to 30 September 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1 April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognizes a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

PRESENT VALUES OF PROVISION

	31 March 2023	31 March 2022	31 March 2021
	£	£	£
Present value of provision	1,389	2,178	7,690

This has not been included as a provision in the balance sheet as it is immaterial to the charity.

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period ending 31 March 2023	Period ending 31 March 2022
	£	£
Provision at start of period	2,178	7,690
Unwinding of the discount factor (interest expense)	42	44
Deficit contribution paid	(794)	(1,946)
Remeasurements - impact of any change in assumptions	(37)	(50)
Remeasurements - amendments to the contribution schedule	-	(3,560)
Provision at end of period	1,389	2,178

INCOME AND EXPENDITURE IMPACT

	Period ending 31 March 2023	Period ending 31 March 2022
	£	£
Interest expense	42	44
Remeasurements - impact of any change in assumptions	(37)	(50)
Remeasurements - amendments to the contribution schedule	-	(3,560)
Contributions paid in respect of future service	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

continued...

16. EMPLOYEE BENEFIT OBLIGATIONS - continued

ASSUMPTIONS

	31 March 2023 % per annum	31 March 2022 % per annum	31 March 2021 % per annum
Rate of discount	5.52	2.35	0.66

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following table details the deficit contributions agreed between the company and the scheme at each year end period:

DEFICIT CONTRIBUTIONS SCHEDULE

	31 March 2023 £	31 March 2022 £	31 March 2021 £
Year 1	794	794	1,946
Year 2	661	794	2,005
Year 3	-	661	2.065
Year 4	-	-	1,772

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 nor the year ended 31 March 2022.

18. ULTIMATE CONTROLLING PARTY

The Charity has been under the control of its Management Committee throughout the year. Details of the Management Committee are shown within the report of the trustees.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,169	1,360
Legacies	-	4,000
Grants	3,412	13,303
	5,581	18,663
Charitable activities		
Legal Aid Agency fixed fee income	58,362	42,724
Legal Aid Agency certificated work	15,300	-
Legal Aid Agency Housing Possession		
Court Duty Scheme income	50,729	20,578
Immigration Advice Service fixed fees	41,667	46,188
Grants and contracts	921,320	1,036,206
	1,087,378	1,145,696
Other income		
Other income	7,298	6,590
Total incoming resources	1,100,257	1,170,949
EXPENDITURE		
Raising donations and legacies		
Wages	11,418	-
Social security	1,287	-
Pensions	570	-
	13,275	-
Charitable activities		
Wages and salaries	592,980	685,135
Employer National Insurance Contributions	38,534	52,870
Pensions	27,924	30,673
Telephone	7,577	5,865
Postage and stationery	8,499	10,488
Staff training and welfare	10,322	8,309
Staff and volunteer travel	12,416	13,330
Subscriptions	4,470	3,887
Payments to partners	150,309	135,676
Reference books and literature	1,400	988
Home energy assessments	-	700
Boiler replacement and energy saving measures	16,519	23,580
Carried forward	870,950	971,501

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Charitable activities		
Brought forward	870,950	971,501
Fuel top up payments	162	843
	871,112	972,344
Support costs		
Management		
Wages	39,220	22,465
Employer National Insurance Contributions	2,261	659
Pensions	1,771	1,123
Rates and water	1,997	3,694
Insurance	6,453	6,096
Light and heat	10,959	7,590
Advertising	4,632	4,528
Sundries	2,491	1,355
Rent	43,753	45,655
Repairs and renewals	762	1,314
Premises expenses	31,825	24,840
Office equipment	319	687
Bank interest	-	826
	146,443	120,832
Finance		
Bank charges	973	-
Information technology		
Computing expenses	21,352	20,996
Human resources		
Payroll processing and recruitment	4,660	1,200
Other		
Non recoverable VAT	59,234	-
Governance costs		
Auditors' remuneration	5,200	3,740
Auditors' remuneration for non audit work	613	573
Professional fees	9,591	1,800
	15,404	6,113
Total resources expended	1,132,453	1,121,485
Net (expenditure)/income	(32,196)	49,464

COMMUNITY LAW SERVICE(NORTHAMPTON AND COUNTY)

England & Wales - Charity number 1128718

Accounts

REGISTERED COMPANY NUMBER: 06830503 (England and Wales)
REGISTERED CHARITY NUMBER: 1128718

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

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FOR THE YEAR ENDED 31 MARCH 2022

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal aims

The Objects of the Charity are to promote any charitable purpose for the benefit of the public, including the advancement of education, the protection of health and the relief of poverty, sickness and distress, by the provision of social welfare law advice, information, representation, training and consultancy services.

The objectives are achieved through the provision of advice, casework, representation, training and consultancy services, currently in the fields of Welfare Benefits, Debt, Housing, Immigration and also through the provision of Fuel Poverty advice and support. An end-to-end service is provided to ensure the best possible outcome for clients. We deliver a range of services for local communities and have a diverse funding base with resources focused on supporting vulnerable client groups through a mixed model of service delivery aimed at promoting equality of access to advice. Well developed partnerships and referral arrangements are in place with a wide range of agencies across Northamptonshire.

Public benefit

The Trustees have regard to the Charity Commission's public benefit guidance in all their decision- making. This Annual Report contains details of how the Charity's purposes have been carried out for the public benefit. The charitable activities of Community Law Service (Northampton & County) (hereafter referred to as "Community Law Service" or "the Charity") are focused on enabling people to access social welfare advice to help them resolve problems that are affecting their quality of life. This is done through offering timely access to advice which can have benefits beyond the alleviation of specific financial or other problems. This includes maintenance of physical and mental health and well-being; an inability to access help and advice when it is needed can result in problems escalating at increasing cost to the individual and often, to third parties and to the public purse.

Strategy & Plans

The Trustees review the Charity's objectives periodically in the context of updating their Business Plan. This is done annually. An Annual Plan reflecting the current Business Plan is made for each financial year in parallel with the setting of annual budgets. The Annual Plan is reviewed quarterly to assess performance against targets and the budget is subject to quarterly review of income against expenditure and a variance analysis.

ACHIEVEMENT AND PERFORMANCE

This year saw a gradual easing of Covid restrictions and by the end of the year staff were back working in the offices for most of the week, with face-to-face services being provided in addition to telephone advice across all services. Most outreach services however continued to be restricted due to the host agencies' Covid arrangements, particularly at health venues.

The suspension of Housing possession proceedings ended in May 2021 although there was lower demand for Housing advice initially, particularly at the Court Duty Schemes as the courts worked to re-establish hearings. As the year progressed there was a steady increase demand for Housing advice and representation and demand for debt advice also increased. The Fuel Poverty services continued to deliver at full capacity during this period and the Immigration advice service, which had been previously suspended due to Covid-19, was gradually re-established as the year progressed. Despite the impact of Covid-19 on the ability to deliver services as normal, particularly in the early part of the year, the staff engaged positively with various changes to working arrangements and achieved excellent outcomes for clients:

- 16,240	People provided with advice and/or information
- 5,630	People provided with specialist advice/casework
- £9,624,365	Additional Welfare Benefit income secured for people assisted
- £18,521,739	Debt was managed on behalf of people assisted
- £2,395,167	Debt written off for people assisted
- 155	Debt Relief Orders administered
- 10	Bankruptcy petitions supported
- 2,113	People were provided with Welfare Benefits casework
- 81	People were supported with Social Security Appeal Tribunal
- 1,676	People provided with holistic Fuel Poverty advice
- 316	People referred for Warm Home Discounts
- £150,862	Energy savings for people through Fuel Poverty support
- 519	People were provided with Housing casework
- 1,758	People were supported with Debt casework
- 106	People were provided with Immigration casework
- 9,025	People contacted our services by phone

Client Profile

44% of clients lived in social housing
79% of clients experienced ill health and/or had a disability
35% of clients had dependent children
25% of clients were from BME communities
52% of people advised lived in Northampton Borough
44% lived in other localities in the County.
4% lived outside the County

Overview of the Year

Welfare Benefits advice as in previous years remained the area of highest demand across the County. The Service, however, has very limited funding for Welfare Benefits advice since the County Council funding cuts to local advice services and benefits advice no longer being in scope for Legal Aid. Welfare Benefits advice was primarily provided during the year in the context of the Financial Health and Wellbeing Service and Northamptonshire Energy Saving Service which are both fuel poverty projects. As there are eligibility requirements to access this support not all referrals for Welfare Benefits advice can be accommodated. During the year we provided Welfare Benefits advice for 2,113 people and assisted people to secure over £9.6 million of additional benefit income. 81 people were supported with social security appeals but many more cases are still pending due to extensive delays in the tribunal system.

The Financial Health and Wellbeing Service funded by British Gas Energy Trust (BGET) provided fuel poverty support services for 986 people during the year through the main project funding and also supported a further 56 people through additional BGET funding for a 6 month Carers Project which was complimented by the continued funding of £2,000 from Northamptonshire Carers' Association. During the year £3,398,765 of additional benefit income was secured for people supported by the Projects. Working in partnership with GP practices, Community Mental Health Teams and other health professionals the Project provides an holistic approach to tackling Fuel Poverty targeted at people with mental or physical health problems. Although outreach at surgeries was not possible due to their Covid restrictions referrals were still made by health services throughout the year and people were advised either by phone or in person at our offices with some home visits resuming toward the end of the year. At the end of the year came the good news of a successful application for a further two years continuation funding which will also incorporate further work with carers and will also target users of children's centres in the County.

Northamptonshire Energy Saving Service (NESS), funded by National Grid's Warm Homes Fund, commenced its 4th year of service delivery in June 2021 following a further one-year funding award from the Warm Homes Fund. Community Law Service leads on NESS in partnership with 3 other VCS organisations and North Northamptonshire Council. NESS provides holistic fuel poverty support for households across the County. The Project Services include Debt and Welfare Benefits advice, energy tariff switching, energy advice, Home Energy Assessments, energy saving measures in the home, emergency boiler installations and outreach promotion on a Rural information Centre vehicle across Northamptonshire. In this year NESS provided fuel poverty support services and secured £2,998,351 of additional income for 943 households. As the year progressed discussions took place with Northamptonshire's Public Health department with a view to the provision of funding to continue NESS after the Warm Homes Fund support ended in June 2022. Underspends during the year were utilised to extend NESS to the end of July 2022 and a further year's funding was awarded by Public Health to support NESS from August 2022.

Debt advice continued to be one of the main areas of advice provided by Community Law Service with 1,758 people provided with specialist Debt advice during the year and over £14 million of Debt managed for households. Since 2006 Community Law Service has delivered the Money and Pensions Service (MaPS) face to face debt advice provision across Northamptonshire with funding for specialist Debt Advisors as part of East Midlands Money Advice. Whilst this is the main source of funding for the Service's Debt advice, funding for Debt advice is also provided through funding from what was originally East Northamptonshire Council (now part of North Northamptonshire Council) and as part of the Community Law Service holistic fuel poverty services. During the year, funding of face-to-face advice by MaPS came under threat with MaPS new commissioning plans set to significantly reduce face to face advice across the country from April 2022. A successful campaign against MaPS plans however saw the commissioning plans withdrawn and the continuation of face-to-face funding from April 2022.

The Housing Advice Service is funded through Legal Aid contracts and primarily supports people facing court action for Housing Repossession and Eviction. This year saw the easing and gradual withdrawal of Covid restrictions in the courts and a return to more normal access for our Duty Schemes and the hearings at Northampton County Court. The moratorium on evictions ended in May 2021 and demand for representation saw a gradual rise during the year to 519 cases supported compared to 257 in the previous year. The appointment of a new Housing Solicitor in September saw a new focus on income generation through certificated work but income generation overall remained lower than pre-Covid levels due to reduced listing by the courts and poor client attendance rates. Thanks to a further grant from the Community Justice Fund the Housing Service remained fully funded and as the year progressed there was a gradual upturn in demand which looked set to continue into the next financial year.

The Housing Support Service funded through a two-year grant from Nationwide Building Society from April 2020 provided advice and support with some of the underlying issues that cause people to have difficulties affording their housing costs and who face potential repossession of their homes. It supported people with Welfare Benefits advice, income maximisation and financial capability. In this second and final year of the Project 121 households were supported giving a total of 302 households assisted over the two years of the Project.

In East Northamptonshire district we continued our successful Debt Management and Benefit Take-up service funded by the former East Northants Council (now North Northamptonshire Council) providing advice and support for 489 local residents. Through this funding source a total of £1,332,178 of additional benefit income was secured for local residents and £1,221,460 of Debt was managed The provision funded by the Council is complemented by a range of other advice provision for local residents funded through other sources Although due to rising costs it had been intended to close our Advice Centre in East Northants in March 2021 we received assistance from the landlord by way of a rent free period and subsequently secured a Lottery Community Fund grant to support the rent and running costs of the offices to the end of March 2022. We will be closing the offices during the next financial year and re-locating to our Wellingborough office. Services in East Northamptonshire will continue to be delivered through outreach provision.

The Immigration fee paying service which provides free initial advice had been suspended for most of the previous year and for the early part of this year due to Covid-19 with staff furloughed. However, as restrictions eased the year saw a return to normal service delivery and income generation with some assistance also through the Community Justice Fund grant. During the year 106 people were provided with Immigration advice and casework.

The Children's Benefit Take-Up Project funded by a three-year grant from Children in Need came to an end in July 2021. The Project aimed to maximise income for disabled and ill children and their families. Over the three years 833 children and young people were supported to access an additional £4,607,988 of welfare benefit income and grants. These outcomes exceeded the target amounts for the Project by over 35% demonstrating the high levels of underclaiming by children and young people and their families.

The Trustees extend their thanks and appreciation to all the staff for their positive response to challenges presented by Covid-19 and for their excellent work and the outcomes they achieved for people throughout the year. Without their commitment Community Law Service could not deliver such important services for local communities.

FINANCIAL REVIEW

Total income from all sources during this financial year was £1,170,949 compared to £1,213,264 in the previous year. £135,676 of the income was in respect of payments made to Northamptonshire Energy Saving Service project partners for their share of the project funding. Expenditure was £1,121,485 with the highest expenditure in respect of staff costs, which represented 71% of total Community Law Service expenditure. At the year-end unrestricted reserves stood at £203,559.

The Charity was pleased to receive continued funding through grant agreements with West Northamptonshire Council and North Northamptonshire Council receiving £50,000 from each of the authorities plus an additional £11,800 from West Northants Council to pay for use of their premises at the One Stop Shop at the Guildhall in Northampton. North Northamptonshire Council have confirmed funding for a further year from 2023. West Northamptonshire Council are in the process of reviewing local advice needs and their funding from 2023 in light of their developing Anti-Poverty Strategy.

Unrestricted Housing Legal Aid income remained lower than pre-Covid levels due to the suspension of Housing possession and eviction proceedings until May 2021 and the reduced number of hearings subsequently. The Duty Scheme resumed fully as the year progressed but reduced listings and poor attendance reduced income generation across all courts. However, income generation during the year rose to £63,302 compared to £33,320 in the previous year. A further grant of £48,500 from the Community Justice Fund helped to fully fund the Housing Service during the year and also helped with the small shortfall in Immigration income generation. The Community Justice Fund grant was provided through a multi-agency grant scheme which included funds from the Ministry of Justice. The aim was to maintain the provision of specialist advice across the Country in response to the financial difficulties faced by specialist advice providers due to Covid-19.

During the year there was continuity of funding in respect of the Financial Health and Wellbeing Service funded by British Gas Energy Trust with a total of £208,240 received from the Trust including an additional £21,470 to support a short-term Carers' Project. A successful funding application during the year saw an award of £330,916 for extension of the Project from May 2022 until March 2024.

Northamptonshire Energy Saving Service (NESS) funded by National Grid Warm Homes Fund continued for a fourth year following the award of a further year's funding of £381,318 with Community Law Service share of the funding totalling £185,914. Discussions with Northamptonshire's Public Health department have resulted in a commitment for funding of £299,170 to continue NESS after the Warm Homes Fund support ends until July 2023. A review of advice services by the local authority in the context of its emerging Anti-Poverty Strategy will inform further funding of NESS from August 2023.

The Charity welcomed further extension of funding as part of East Midlands Money Advice from the Money and Pensions Service which supports face to face Debt advice across the County. This funding of £271,270 continued to support 5.3 full time specialist Debt Advisors and the associated support costs of delivering the service. The MaPS funding is one of the main sources of funding for the Charity's Debt Advice Service along with the funding from North Northamptonshire Council. In addition to the main grant funded by MaPS November 2020 saw an additional MaPS "Increasing Debt Advice Capacity" (IDAC) grant of £50,330 awarded to support the training of two further full-time Debt advisors to assist with the expected rise in demand for Debt advice due to the impact of Covid-19.

Although the funding of MaPS face to face Debt advice came under threat due to MaPS new commissioning plans, the campaign against these plans was successful and funding continued at the same level from April 2022.

A successful application to the Lottery Community fund saw a grant of £10,000 awarded to support the Community Law Service offices in East Northamptonshire allowing the office to remain operational for a further period while costs were reviewed to establish the financial viability of occupation from April 2022.

A grant of £18,690 was received during the year from the Institute of Money Advisors (IMA) of which the Charity is a member. The donation which is unrestricted funds is a contribution to the Charity's debt service delivery and general running costs.

Donations received from clients during the year totalled £1,360 and are greatly appreciated given that these are invariably given to us by people on low incomes. A legacy of £4,000 was also welcomed.

The Trustees extend wholehearted thanks to all of the funders both in terms of the sustained support from existing funders and in respect of other funders who provided resources during the year. The Community Justice Fund grants received during both this and the previous year have been instrumental in maintaining the financial stability of the Service in light of the impact of Covid-19. Community Law Service has been able to retain the experienced staff team and has remained financially stable throughout the year ending the year in a relatively healthy financial position and adding to unrestricted reserves which will hold the Charity in good stead in the event of future financial uncertainty. As the next year commenced Community Law Service was in a good position to continue to deliver the full range of services to local communities which in light of the rising cost of living will be greatly needed.

Reserves Policy
The Charity holds reserves of £203,559 in unrestricted funds. These are general reserves held to adapt to changing circumstances which are inevitable within the Charity Sector. The total amount of funds held at 31.03.22 is £240,475 of which £36,916 are restricted. Funds held in reserve are in line with Community Law Service's reserves policy.

Impact of Covid-19
Support from the Charity's key funders was not affected by Covid-19. Most services continued to be delivered by staff working from home providing advice by telephone until restrictions eased over the past year and staff returned to the office and face to face delivery re-commenced. The only service areas affected were the Housing and Immigration Services both of which rely on payment for the numbers and types of cases supported. Although income was significantly reduced due to office closures in 2020/2021 and reduced delivery in 2021/22, grants from the Community Justice Fund aimed at sustaining specialist advice during the pandemic mitigated the financial impact of Covid-19 on the Charity's finances and the Charity ended both 2020/21 and 2021/22 in a relatively healthy position adding to the Charity's unrestricted reserves.

In 2022/23 services will be delivered as they were pre Covid with the only exception being a slow return to some outreach provision due to host ongoing access restrictions. Safety measures remain in place in terms of hygiene and glass safety screens in reception areas and in advice interview rooms. The Charity provided advice by telephone during the main Covid-19 pandemic period and in the event of any future problem is able to revert to this tried and tested alternative model of service delivery. Investment in a new telephone system has also enabled the ability for remote access in the event that it was not possible to deliver from the offices.

FUTURE PLANS

The Charity is moving forward into 2022/23 in a strong position financially and in terms of the potential funding opportunities on the horizon.

With the exception of limited outreach work, until hosts such as GP surgeries lift their access restrictions, the Charity will be delivering services as it did pre-Covid in the coming year. Staff are back working in the office with one day of home working and face to face services will be delivered unless telephone advice is more appropriate.

Funding support is confirmed for all services for 2022/23 and the Housing Advice Service and Immigration Service are forecast to be self-sustaining in the coming year. A new tender for the Housing Possession Duty Scheme will be published in 2023 and the Charity is in a good position for a successful application for continuation of delivery of these Schemes.

The Charity will be seeking to be a partner in an East Midlands consortia focused on securing funds from Justice Together which if successful will enable the Charity to access funding to deliver free immigration advice for people who are unable to afford the Charity's Not-For-Profit fee charges. West Northamptonshire Council's focus on anti-poverty work supporting Debt, Welfare Benefits and Immigration advice may give rise to other funding opportunities particularly in light of the cost of living and energy price crisis.

North Northamptonshire Council have committed to further funding for two years from April 2022 and although the Charity, due to rising costs, will vacate its own premises in East Northamptonshire and re-locate staff to its other offices, services there will continue through a range of outreach services.
The Charity's funding for both the Financial Health and Wellbeing Service and Northamptonshire Energy Saving Service is secure for this year and for most of next year. With the focus on addressing fuel poverty, given the current fuel crisis, it is expected that demand for these services will increase significantly and it will be a matter of urgency to seek additional funding to support Welfare Benefits advice which is often one of the main areas of advice needed for people experiencing financial difficulty.

Although MaPS are still in the process of determining funding for 2023 onward the Charity's excellent track record in terms of delivering the face-to-face provision in Northamptonshire puts the Charity in a strong position for future funding support from MaPS.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Legal structure
Community Law Service (Northampton & County) is a company limited by guarantee and a registered charity. It is referred to in the overview of the Year as 'the Charity'.

History
The organisation was formed in 1983. Originally constituted as an unincorporated association, it became a registered charity in 1992 .and a company limited by guarantee in 2009. Originally called Welfare Rights Advice Group the name of the organisation was changed to Welfare Rights Advice Service in 1988 and then to Community Law Service (Northampton & County) in 2009 to reflect an increase in the social welfare law advice areas provided by the Charity.

Membership structure
The members of the Charity are the Trustees.

Governance and Management

The Board of Trustees
The affairs of the Charity are governed by a Board of Trustees ("the Board") who are the members and Directors of the Company for the purposes of the Companies Act 2006 and the Trustees of the Charity for the purposes of charity legislation. They are all volunteers. They are referred to in this report as "Trustees". The Trustees are the only members of the Charity.

Trustee Appointment, Induction and Terms of Office
Most new Trustees will already be familiar with the Charity, with its activities and with charitable operations in general. However, all new trustees are offered a programme of induction to enable them to be fully conversant with the organisation. This normally covers the operation of the Board, obligations under charity and company law, the Articles, staff and the staffing structure, current finances, future plans, the way the Charity and its members operate and their operating environments and familiarisation with the Charity's policies and procedures. Trustees normally serve for terms of three years and may serve more than one term.

Governance
The Board usually meets at least 6 times per year. It meets quarterly to monitor financial and operational activity and on 2 or 3 other occasions during the year to approve an annual budget and plan, to review policies and services and to plan for the future. The Board occasionally creates sub-committees when there is a need to focus in on one issue or a new development. A Chief Executive is appointed by the Trustees to manage the operations of the Charity. The Chief Executive also currently serves as the Company Secretary.

Operations
The Chief Executive is responsible for the Charity's operations through a scheme of delegated authority. The scheme is reviewed annually. Within the delegations defined by the scheme the Chief Executive is authorised to act in respect of the day-to-day operation of the Charity. They may delegate areas of operation to senior managers and, through them, to the wider staff group. In relation to matters within The Scheme on which the Board of Trustees holds decision making authority (for example approval of plans and budgets) the Chief Executive will prepare reports and make recommendations for consideration by the Trustees.

Management and Staffing
Operations are co-ordinated by a Senior Management Team comprising the Chief Executive and 5 senior managers. Average monthly staffing throughout the year was 33 employees. Total staffing remained relatively stable during the year.

Key Management Personnel Remuneration
Senior management remuneration is reviewed annually, in the same way as remuneration of all other employees: by a sub-committee of Trustees making recommendations to the Board of Trustees. Non-salary terms and conditions for all employees are standard. Salary levels are reviewed with regard to market rates, inflation and affordability.

Staffing Policies
The Board reviews its Personnel Policies and Procedures at least annually, including current salary levels.

Employee Involvement
The Charity seeks to fully engage its staff in pursuit of its objectives. Routine communication methods include management meetings, team meetings and internal e-mails.

Health and Safety
The Charity has a Health and Safety Policy which is reviewed annually. Staff supervision incorporates feedback from staff on any health and safety issues which are reported to the Chief Executive regarding any necessary actions.

Environmental Policy
The Charity has an Environmental Policy which is reviewed annually. All staff are active in reducing waste and recycling in line with the environmental policy and associated procedures.

Principal Risks and Uncertainties
The Trustees have a risk management strategy involving an annual review of the major risks to which the Charity is exposed and approval of systems and actions for managing and mitigating them. A Risk Register is produced, updated and reviewed at least annually. During 2020/21 and 2021/22 the Charity also operated a separate Covid-19 Risk Assessment detailing safety and operational activities in place in response to the pandemic. The Charity has always operated at risk of failing to achieve adequate income to pursue its objectives. Many funders do not commit to long term funding but at the present time the Charity has a number of funders who are providing grants or contracts for three years giving more security than in some previous years. None of its income sources can be regarded as secure in the long term however and the Charity has to continually seek out new sources of funding. The known risks are continually monitored and actively managed by the Senior Management Team and the Trustees. The key elements in the management of the risk to income have been diversification of income sources. Day to day risks are relatively minor. Financial risks are minimised by the robust procedures in place for authorisation of expenditure and commitments. All relevant Insurance cover is in place.

Financial Control
The Board monitors all aspects of financial performance and financial management through its quarterly meetings. It sets annual budgets and requires reporting against them at least quarterly. It reviews internal financial management and reporting arrangements at least annually. In terms of day-to-day financial control, a comprehensive and robust set of financial procedures is in place. The Charity employs a Finance Officer and a Finance Assistant who manage the Charity's finances on a day-to-day basis. The accounts and financial operations are overseen by the Chief Executive and the Charity's Treasurer.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06830503 (England and Wales)

Registered Charity number
1128718

Registered office
49 - 53 Hazelwood Road
Northampton
NN1 1LG

Trustees
Ian Pears (Chair)
Sally Beardsworth
Morcea Walker
Carmel Young
Keith Moffit
Elizabeth Holland (appointed 3/8/21) (resigned 14/6/22)
Helen Reay (appointed 7/12/21)
Stephen Hibbert (appointed 7/12/21)

Auditors
DNG Dove Naish LLP, Statutory Auditor
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Company Secretary and Chief Executive Officer (CEO)
The Trustees have delegated day to day management of the charity to the CEO
Julie Silver - resigned 14 June 2022
Sarah Hayle - appointed 14 June 2022

Bankers
Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

AUDITORS
The auditors, DNG Dove Naish LLP, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 8/11/22 and signed on its behalf by:

.....
Ian Pears (Chair) - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees (who are also the directors of Community Law Service (Northampton and County) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

The trustees are responsible for keeping 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Opinion

We have audited the financial statements of Community Law Service (Northampton and County) (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, assessment of the ability to continue as a going concern and the understatement of revenue. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing meeting minutes, regulatory correspondence and professional fees, review of budgets and post year end financial statements, detailed substantive testing on the completeness of income, and reviewing accounting estimates for biases. We will also review the regulatory correspondence with the Charity Commission.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DNG Dove Naish LLP

DNG Dove Naish LLP, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Date: 20 November 2022

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,663	-	18,663	94,194
Charitable activities	3				
Incoming resources from charitable activities		239,980	905,716	1,145,696	1,107,428
Other income		6,590	-	6,590	11,642
Total		265,233	905,716	1,170,949	1,213,264
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		345,619	775,866	1,121,485	1,133,044
NET INCOME/(EXPENDITURE)		(80,386)	129,850	49,464	80,220
Transfers between funds	14	145,674	(145,674)	-	-
Net movement in funds		65,288	(15,824)	49,464	80,220
RECONCILIATION OF FUNDS					
Total funds brought forward		138,271	52,740	191,011	110,791
TOTAL FUNDS CARRIED FORWARD		203,559	36,916	240,475	191,011

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	11	39,009	28,481	67,490	64,870
Cash at bank and in hand		191,646	79,401	271,047	219,596
		230,655	107,882	338,537	284,466
CREDITORS					
Amounts falling due within one year	12	(27,096)	(70,966)	(98,062)	(93,455)
NET CURRENT ASSETS		203,559	36,916	240,475	191,011
TOTAL ASSETS LESS CURRENT LIABILITIES		203,559	36,916	240,475	191,011
NET ASSETS		203,559	36,916	240,475	191,011
FUNDS	14				
Unrestricted funds				203,559	138,271
Restricted funds				36,916	52,740
TOTAL FUNDS				240,475	191,011

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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

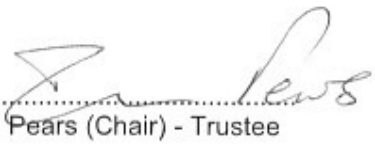
The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8/11/22 and were signed on its behalf by:



Ian Pears (Chair) - Trustee

Keith Moffit - Trustee

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	52,277	90,218
Interest paid		(826)	(853)
Net cash provided by operating activities		51,451	89,365
Change in cash and cash equivalents in the reporting period		51,451	89,365
Cash and cash equivalents at the beginning of the reporting period		219,596	130,231
Cash and cash equivalents at the end of the reporting period		271,047	219,596

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	49,464	80,220
Adjustments for:		
Interest paid	826	853
(Increase)/decrease in debtors	(2,620)	17,396
Increase/(decrease) in creditors	4,607	(8,251)
Net cash provided by operations	52,277	90,218

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	219,596	51,451	271,047
	219,596	51,451	271,047
Total	219,596	51,451	271,047

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

Community Law Service (Northampton and County) is an incorporated charity, registered in England and Wales. The charity's number and registered office address can be found on the Company Information page.

The presentation currency for the financial statements is the Pound Sterling (£).

Going concern
No material uncertainties regarding going concern exist.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies below.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grant income is recognised within the Statement of Financial Activities once it is received.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs are allocated and apportioned on an activity basis.

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

All other costs are allocated to the charity's core activity.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits
Community Law Service (Northampton & County) is a participating employer with the Pensions Trust's Growth Plan providing benefits based on final pensionable pay. Contributions to the scheme are charged to the profit and loss account so as to spread the cost of pensions over employees' working lives at the charity.

Financial instruments
Cash and cash equivalents in the statement of financial position comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the SOFA. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Work in progress
Work in progress is work carried out at the year end but not invoiced prior to the balance sheet date. Work in progress is valued at the lower of net realisable value and cost.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	1,360	1,172
Legacies	4,000	-
Grants	13,303	93,022
	18,663	94,194

continued...

2. DONATIONS AND LEGACIES - continued

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

	2022	2021
	£	£
HMRC - Job Retention Scheme	10,691	73,410
East Northamptonshire Council (ENC) - COVID Support	-	10,000
Northamptonshire Carers	2,112	2,112
Northampton Borough Council - COVID Support	-	5,000
Northampton Borough Council - Counsellors Fund COVID Support	-	2,000
Northampton Borough Council - Counsellors Fund	500	500
	13,303	93,022

3. INCOME FROM CHARITABLE ACTIVITIES

	2022 Incoming resources from charitable activities	2021 Total activities
	£	£
Legal Aid Agency fixed fee income	42,724	28,772
Legal Aid Agency certificated work	-	(221)
Legal Aid Agency Housing Possession Court Duty Scheme income	20,578	4,769
Immigration Advice Service fixed fees	46,188	12,410
Grants and contracts	1,036,206	1,061,698
	1,145,696	1,107,428

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

	2022	2021
	£	£
National Grid Warm Homes Fund	306,272	356,283
Money and Pensions Service (MaPS)	321,602	257,905
British Gas Energy Trust (BGET)	208,240	185,237
Northampton Borough Council	61,800	71,800
East Northamptonshire Council (ENC)	50,000	50,000
Community Justice Fund	48,500	100,000
Institute of Money Advisers	18,690	-
Children in Need	11,102	33,223
National Lottery	10,000	-
Northamptonshire Community Fund - Covid 19	-	3,000
Corby Borough Council	-	2,500
Good Things Foundation - HM Courts and Tribunal Service	-	1,750
	1,036,206	1,061,698

continued...

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	972,344	149,141	1,121,485

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	768,678	763,686
Telephone	5,865	5,449
Postage and stationery	10,488	7,606
Staff training and welfare	8,309	4,665
Staff and volunteer travel	13,330	10,006
Subscriptions	3,887	5,798
Payments to partners	135,676	170,746
Reference books and literature	988	2,107
Home energy assessments	700	1,492
Boiler replacement and energy saving measures	23,580	20,683
Fuel top up payments	843	1,563
	972,344	993,801

6. SUPPORT COSTS

	Management	Information technology	Human resources	Governance costs	Totals
	£	£	£	£	£
Charitable activities	120,832	20,996	1,200	6,113	149,141

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

Management

	2022 Charitable activities	2021 Total activities
	£	£
Wages	22,465	22,465
Employer National Insurance Contributions	659	676
Pensions	1,123	1,123
Rates and water	3,694	4,433
Insurance	6,096	6,301
Light and heat	7,590	6,148
Advertising	4,528	3,750
Sundries	1,355	1,924
Rent	45,655	35,928
Repairs and renewals	1,314	479
Premises expenses	24,840	22,000
Office equipment	687	2,225
Carried forward	120,006	107,452

continued...

6. SUPPORT COSTS - continued

Management - continued

	2022 Charitable activities £	2021 Total activities £
Brought forward	120,006	107,452
Bank interest	826	853
	120,832	108,305

Information technology

	2022 Charitable activities £	2021 Total activities £
Computing expenses	20,996	19,975

Human resources

	2022 Charitable activities £	2021 Total activities £
Payroll processing and recruitment	1,200	5,024

Governance costs

	2022 Charitable activities £	2021 Total activities £
Auditors' remuneration	3,740	3,565
Auditors' remuneration for non audit work	573	648
Professional fees	1,800	1,726
	6,113	5,939

7. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Auditors' remuneration	3,740	3,565
Auditors' remuneration for non audit work	573	648

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	707,600	703,102
Social security costs	53,529	52,419
Other pension costs	31,796	32,429
	792,925	787,950

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

	2022	2021
Advisory and support	33	34

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

The key management personnel are the trustees and the Chief Executive. The salaries paid to key management personnel in the year amounted to £46,622.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	94,194	-	94,194
Charitable activities			
Incoming resources from charitable activities	270,030	837,398	1,107,428
Other income	11,642	-	11,642
Total	375,866	837,398	1,213,264
EXPENDITURE ON			
Charitable activities			
Charitable activities	422,034	711,010	1,133,044
NET INCOME/(EXPENDITURE)	(46,168)	126,388	80,220
Transfers between funds	138,642	(138,642)	-
Net movement in funds	92,474	(12,254)	80,220

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	45,797	64,994	110,791
TOTAL FUNDS CARRIED FORWARD	138,271	52,740	191,011

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Work in progress	29,004	26,811
Other debtors	255	1,850
VAT	-	67
Prepayments and accrued income	38,231	36,142
	67,490	64,870

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	4,891	7,387
Social security and other taxes	11,768	13,635
Other creditors	4,728	280
Pension account	250	298
Accruals and deferred income	76,425	71,855
	98,062	93,455

Included within accruals and deferred income is deferred income of £70,966 (2021: £61,258) that relates to contracted income invoiced in 2021/22 relating to work to be carried out during 2022/23.

	£
Balance as at 31 March 2021	61,258
Amount released to incoming resources	(61,258)
Amount deferred in year	70,966
Balance as at 31 March 2022	70,966

continued...

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	43,750	46,004
Between one and five years	101,250	10,000
	145,000	56,004

14. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
Unrestricted funds				
General fund	138,271	(149,528)	214,816	203,559
Immigration Advice Service fixed fees	-	2,068	(2,068)	-
Northampton Borough Council	-	58,285	(58,285)	-
East Northamptonshire Service (ENC)	-	8,789	(8,789)	-
	138,271	(80,386)	145,674	203,559
Restricted funds				
Money and Pensions Service (MaPS)	-	34,939	(34,939)	-
Financial Health and Wellbeing Service (BGET)	32	43,394	(36,789)	6,637
Children's Benefit Take Up Project (Children In Need)	2,464	(914)	(1,550)	-
Northampton Energy Savings Service (National Grid Warm Homes Fund)	23,376	46,884	(42,300)	27,960
Good Things Foundation - HM Courts and Tribunal Service	245	(245)	-	-
Nationwide Building Society	26,623	(19,304)	(5,000)	2,319
MaPS Increasing Debt Advice Capacity (IDAC	-	3,878	(3,878)	-
Community Justice Fund	-	12,123	(12,123)	-
BGET Carers Project	-	8,870	(8,870)	-
BGET Local Response Fund	-	225	(225)	-
	52,740	129,850	(145,674)	36,916
TOTAL FUNDS	191,011	49,464	-	240,475

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,001	(249,529)	(149,528)
Immigration Advice Service fixed fees	53,433	(51,365)	2,068
Northampton Borough Council	61,800	(3,515)	58,285
East Northamptonshire Service (ENC)	49,999	(41,210)	8,789
	265,233	(345,619)	(80,386)
Restricted funds			
Money and Pensions Service (MaPS)	271,273	(236,334)	34,939
Financial Health and Wellbeing Service (BGET)	184,282	(140,888)	43,394
Children's Benefit Take Up Project (Children In Need)	11,102	(12,016)	(914)
Northampton Energy Savings Service (National Grid Warm Homes Fund)	306,271	(259,387)	46,884
Good Things Foundation - HM Courts and Tribunal Service	-	(245)	(245)
Nationwide Building Society	-	(19,304)	(19,304)
MaPS Increasing Debt Advice Capacity (IDAC	50,330	(46,452)	3,878
Lottery Community fund	10,000	(10,000)	-
Community Justice Fund	48,500	(36,377)	12,123
BGET Carers Project	21,470	(12,600)	8,870
BGET Local Response Fund	2,488	(2,263)	225
	905,716	(775,866)	129,850
TOTAL FUNDS	1,170,949	(1,121,485)	49,464

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	45,797	(172,808)	265,282	138,271
Immigration Advice Service fixed fees	-	6,053	(6,053)	-
Northampton Borough Council	-	71,167	(71,167)	-
Community Justice Fund	-	27,315	(27,315)	-
East Northamptonshire Service (ENC)	-	22,105	(22,105)	-
	45,797	(46,168)	138,642	138,271
Restricted funds				
Money and Pensions Service (MaPS)	-	42,129	(42,129)	-
Financial Health and Wellbeing Service (BGET)	-	39,080	(39,048)	32
Children's Benefit Take Up Project (Children In Need)	2,477	5,371	(5,384)	2,464
Northampton Energy Savings Service (National Grid Warm Homes Fund)	11,842	54,604	(43,070)	23,376
Good Things Foundation - HM Courts and Tribunal Service	735	1,750	(2,240)	245
Nationwide Building Society	49,940	(18,317)	(5,000)	26,623
MaPS Increasing Debt Advice Capacity (IDAC	-	1,771	(1,771)	-
	64,994	126,388	(138,642)	52,740
TOTAL FUNDS	110,791	80,220	-	191,011

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,981	(267,789)	(172,808)
Immigration Advice Service fixed fees	44,085	(38,032)	6,053
Northampton Borough Council	76,800	(5,633)	71,167
Community Justice Fund	100,000	(72,685)	27,315
East Northamptonshire Service (ENC)	60,000	(37,895)	22,105
	375,866	(422,034)	(46,168)
Restricted funds			
Money and Pensions Service (MaPS)	239,011	(196,882)	42,129
Financial Health and Wellbeing Service (BGET)	185,237	(146,157)	39,080
Children's Benefit Take Up Project (Children In Need)	33,223	(27,852)	5,371
Northampton Energy Savings Service (National Grid Warm Homes Fund)	356,283	(301,679)	54,604
Good Things Foundation - HM Courts and Tribunal Service	1,750	-	1,750
Nationwide Building Society	-	(18,317)	(18,317)
Northamptonshire Community Fund - COVID 19	3,000	(3,000)	-
MaPS Increasing Debt Advice Capacity (IDAC	18,894	(17,123)	1,771
	837,398	(711,010)	126,388
TOTAL FUNDS	1,213,264	(1,133,044)	80,220

i) **Unrestricted funds** comprise those funds, which the Board of Trustees are free to use in accordance with the charitable objectives.

The trustees would like to acknowledge the following funders:

The Legal Aid Agency provided contracts to deliver Legal Aid services in the social welfare law area of Housing and Debt and also to provide a Housing Possession Court Duty Scheme at Northampton, Milton Keynes, Cambridge and Peterborough County Courts.

Northampton Borough Council provided a grant for core funding for our advice services in Northampton and for the license fee in respect of occupation of offices at the Guildhall One Stop Shop.

East Northamptonshire Council provided a £50,000 Support Grant as a contribution to the organisations general running costs and overheads. The East Northamptonshire Service is also funded by East Northamptonshire Council and is aimed at preventing and reducing debt across East Northamptonshire through the provision of Debt advice, financial education and awareness and income maximisation.

The Community Justice Fund provided a grant to support the shortfall in the Service's normal unrestricted income generation which was significantly reduced in this year due to Covid-19 particularly in respect of Legal Aid income.

continued...

14. MOVEMENT IN FUNDS - continued

(ii) **Restricted funds** are funds, which have been given for particular purposes and projects. (N.B.The financial year of the life of a project does not necessarily correspond with the financial year of CLS)

The Money and Pensions Service main grant funding supports the East Midlands Money Advice Service (EMMA) led by Community Advice and Law Service (CALS) in Leicester. EMMA provides a regional face to face Debt advice service and Community Law Service is sub-contracted by CALS to deliver the Service across Northamptonshire. This Service provides face to face and some telephone Debt advice to residents across the County Normally this includes outreach at Citizens Advice offices in Corby, Kettering, Daventry and at other community based venues but due to Covid-19 restrictions the service was primarily delivered by telephone during this year

The Money and Pensions Service (MaPs) provided a further Increasing Debt Advice Capacity grant during this year to support funding for two additional Trainee Debt Advisors. Additional funds for the MaPs trainees was recieved in the year and increased the capacity for Debt Advice (IDAC).

The Financial Health and Wellbeing Service is funded by British Gas Energy Trust and is in partnership with GP surgeries, local hospitals and other health services aimed at providing an holistic approach to tackling fuel poverty. Targeted at people experiencing mental or physical health problems the Service which supports 4 full-time specialist advisors provides specialist Benefits, Debt, Energy efficiency advice and access to grants.

The Children's Benefit Take Up Project commenced in July 2016 and is funded through a three year grant from Children in Need. It provides a welfare rights service for disabled and ill children focussed on take-up of welfare benefits and grant income for the children and their families.

Northamptonshire Energy Saving Service (NESS) was a 3 year Project which commenced in June 2018 following a successful bid to National Grid Warm Homes Fund. It has now been extended to a fourth year to May 2022. CLS is the Lead Delivery Partner for the Project which is a partnership with Care and Repair Northamptonshire, South Northants Volunteer Bureau and Citizens Advice Corby and Kettering. Northamptonshire County Council who submitted the bid on behalf of the VCS partnership are the strategic lead partner for the Project.

Good Things Foundation provided a grant through funding from Her Majesty's Court and Tribunal Service (HMCTS) to support our organisation's participation in an Assisted Digital Support pilot scheme. This funding provided support for people with online applications for Social Security appeals. The Service also provided people with advice and support in relation to the appeal through other funding.

Northamptonshire Community Foundation provided a Coronavirus Response and Recovery Fund Grant to support the costs of Covid safety support measures in the Service's offices. .

Nationwide Building Society provided a grant for the delivery of a new Housing Support Service . This is a two year funded project which commenced in April 2020 which aims to support people with issues affecting people which put them at risk of housing repossession and eviction.

The Lottery Community fund was income provided to cover the costs of rent and utilities of the Rushden office so it could remain open.

The Community Justice fund was income provided to increase the range of services which are offered by Community law.

The BGET Carers Project fund was income provided to....

continued...

14. MOVEMENT IN FUNDS - continued

The BEGET Local Response fund was income to support the public and avoid the burden of energy debt.

Transfers between funds

Fund transfers from restricted to unrestricted funds are to cover management and overhead costs as per grant agreements.

15. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in the scheme, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025	£3,312,000 per annum	(payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions
From 1 April 2019 to 31 September 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1 April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognizes a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

continued...

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

PRESENT VALUES OF PROVISION

	31 March 2022	31 March 2021	31 March 2020
	£	£	£
Present value of provision	2,178	7,690	9,112

This has not been included as a provision in the balance sheet as it is immaterial to the charity.

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period ending 31 March 2022	Period ending 31 March 2021
	£	£
Provision at start of period	7,690	9,112
Unwinding of the discount factor (interest expense)	44	204
Deficit contribution paid	(1,946)	(1,889)
Remeasurements - impact of any change in assumptions	(50)	263
Remeasurements - amendments to the contribution schedule	(3,560)	-
Provision at end of period	2,178	7,690

INCOME AND EXPENDITURE IMPACT

	Period ending 31 March 2022	Period ending 31 March 2021
	£	£
Interest expense	44	204
Remeasurements - impact of any change in assumptions	(50)	263
Remeasurements - amendments to the contribution schedule	(3,560)	*
Contributions paid in respect of future service	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS

	31 March 2022	31 March 2021	31 March 2020
	% per annum	% per annum	% per annum
Rate of discount	2.35	0.66	2.53

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following table details the deficit contributions agreed between the company and the scheme at each year end period:

DEFICIT CONTRIBUTIONS SCHEDULE

	31 March 2022	31 March 2021	31 March 2020
	£	£	£
Year 1	794	1,946	1,889
Year 2	794	2,005	1,946
Year 3	661	2,065	2.005
Year 4	-	1,772	2,065
Year 5	-	-	1,772

continued...

16. FUNDS RECEIVED AS AGENT

During the year funds of £5,140 (2021: £3,535) were received by the charity acting as an agent. These funds were received on behalf of others and paid out within the year, directly to the beneficiaries. A balance of £680 was held and due out at the year end.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022 nor the year ended 31 March 2021.

18. ULTIMATE CONTROLLING PARTY

The Charity has been under the control of its Management Committee throughout the year. Details of the Management Committee are shown within the report of the trustees.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,360	1,172
Legacies	4,000	-
Grants	13,303	93,022
	18,663	94,194
Charitable activities		
Legal Aid Agency fixed fee income	42,724	28,772
Legal Aid Agency certificated work	-	(221)
Legal Aid Agency Housing Possession		
Court Duty Scheme income	20,578	4,769
Immigration Advice Service fixed fees	46,188	12,410
Grants and contracts	1,036,206	1,061,698
	1,145,696	1,107,428
Other income		
Other income	6,590	11,642
Total incoming resources	1,170,949	1,213,264
EXPENDITURE		
Charitable activities		
Wages and salaries	685,135	680,637
Employer National Insurance Contributions	52,870	51,743
Pensions	30,673	31,306
Telephone	5,865	5,449
Postage and stationery	10,488	7,606
Staff training and welfare	8,309	4,665
Staff and volunteer travel	13,330	10,006
Subscriptions	3,887	5,798
Payments to partners	135,676	170,746
Reference books and literature	988	2,107
Home energy assessments	700	1,492
Boiler replacement and energy saving measures	23,580	20,683
Fuel top up payments	843	1,563
	972,344	993,801
Support costs		
Management		
Wages	22,465	22,465
Carried forward	22,465	22,465

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Management		
Brought forward	22,465	22,465
Employer National Insurance Contributions	659	676
Pensions	1,123	1,123
Rates and water	3,694	4,433
Insurance	6,096	6,301
Light and heat	7,590	6,148
Advertising	4,528	3,750
Sundries	1,355	1,924
Rent	45,655	35,928
Repairs and renewals	1,314	479
Premises expenses	24,840	22,000
Office equipment	687	2,225
Bank interest	826	853
	120,832	108,305
Information technology		
Computing expenses	20,996	19,975
Human resources		
Payroll processing and recruitment	1,200	5,024
Governance costs		
Auditors' remuneration	3,740	3,565
Auditors' remuneration for non audit work	573	648
Professional fees	1,800	1,726
	6,113	5,939
Total resources expended	1,121,485	1,133,044
Net income	49,464	80,220

COMMUNITY LAW SERVICE(NORTHAMPTON AND COUNTY)

England & Wales - Charity number 1128718

Accounts

REGISTERED COMPANY NUMBER: 06830503 (England and Wales)
REGISTERED CHARITY NUMBER: 1128718

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

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FOR THE YEAR ENDED 31 MARCH 2021

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

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

OBJECTIVES AND ACTIVITIES

Principal aims

The Objects of the Charity are to promote any charitable purpose for the benefit of the public, including, the advancement of education, the protection of health, the relief of poverty, sickness, and distress, by the provision of social welfare law advice, information, representation and training and consultancy services.

This objective is achieved through the provision of Social Welfare advice, casework, representation, training and consultancy services currently in the fields of Welfare Benefits, Debt, Housing, Immigration and also through the provision of Fuel Poverty advice and support. We provide an end to end service to ensure the best possible outcome for clients We deliver a range of services for local communities and have a diverse funding base with resources focused on supporting vulnerable client groups through a mixed model of service delivery aimed at promoting equality of access to our services. We have well developed partnerships and referral arrangements in place with a wide range of agencies across Northamptonshire.

Public benefit

The Trustees have regard to the Charity Commission's public benefit guidance in all their decision-making. This Annual Report contains details of how they have carried out the Charity's purposes for the public benefit. Community Law Service (Northampton & County) charitable activities are focused on enabling people to access social welfare advice to help them resolve problems that are affecting their quality of life. This is done through offering timely access to advice which can have benefits beyond the alleviation of specific financial or other problems. These include maintenance of physical and mental health and well-being; whereas an inability to access help and advice when it is needed can result in problems worsening and escalating at increasing cost to the individual and, often, to third parties and to the public purse.

Strategy & Plans

The Trustees review the Charity's objectives periodically in the context of updating their Strategic Plan. This is usually done annually. An Annual Plan reflecting the current Strategic Plan is made for each financial year in parallel with the setting of annual budgets. The Annual Plan is reviewed quarterly to assess performance against targets and the budget is subject to quarterly review of income against expenditure and a variance analysis.

ACHIEVEMENT AND PERFORMANCE

This year saw the full impact of Covid-19 on communities and our services. Faced with lockdowns and other restrictions the organisation had to adapt throughout the year to enable continued delivery of our advice services. Although the offices were closed to the public for most of the year we continued to provide advice for people by telephone with staff working mainly from home. Our telephone lines remained open for enquiries and an additional line was added to increase access. Court closures and suspension of Housing possession proceedings led to some Housing staff being furloughed during the year and our Immigration Service which relies on face to face contact was closed for a large part of the year with the staff furloughed. However with only a small number of staff furloughed most services continued to be delivered albeit remotely. Although there was lower demand for Debt and Housing advice during this period most other services continued to see steady demand Despite the impact of Covid-19 on our ability to deliver services as normal the staff engaged positively with the new working arrangements and achieved good outcomes for clients.

- 11,594	People provided with advice and information
- 4,972	People provided with specialist advice and casework
- £10,667,348	Additional Welfare Benefit income secured for people assisted
- £14,086,646	Debt was managed on behalf of clients
- 131	Debt Relief Orders administered
- 10	Bankruptcy petitions supported
- 2,371	People were provided with Welfare Benefits advice casework
- 63	People were provided with Social Security Appeal Tribunal
- 21	People provided with immigration casework
- 1.811	People provided with holistic fuel poverty advice
- 257	People were provided with Housing advice casework
- 1,494	People were supported with Debt casework
- 21	People were provided with Immigration casework
- 6,551	People contacted our services by phone

Client Profile

- 77% of clients were working age
- 38% of clients had dependent children
- 44% of clients lived in social housing
- 79% of clients experienced ill health and/or had a disability
- 23% of clients were from BME communities
- 50% of people advised lived in Northampton Borough
- 49% lived in other localities in the County
- 1% lived outside the County

Overview of the Year

The new working arrangement put in place due to Covid-19 which focused on telephone advice enabled us to respond effectively to demand across the County with 49% of local resident supported living in areas outside of Northampton Borough. This included 847 residents across Kettering, Corby, Daventry and South Northamptonshire, 600 in East Northamptonshire and 481 in the Borough of Wellingborough.

Welfare Benefits advice is consistently the area of highest demand across the County and Covid-19 has seen a significant increase in the numbers of people needing to access benefits often for the first time. During the year we provided Welfare Benefits advice for 2,371 people which represented 48% of our advice provision during the year.

During the year we participated in an Assisted Digital Support pilot scheme administered by Good Things Foundation through funding from Her Majesty's Court and Tribunal Service (HMCTS). This funding provided support for people with online applications Social Security appeals. The Service also provided people with advice and support in relation to the appeal though other funding.

The Service has very limited funding for Welfare Benefits advice since the loss of the County Council funding and Welfare Benefits advice is primarily provided in the context of our Financial Health and Wellbeing Service and Northamptonshire Energy Saving Service which are both fuel poverty support projects. As there are eligibility requirements to access this support not all referrals for Welfare Benefits advice can be accommodated.

The Financial Health and Wellbeing Service funded by British Gas Energy Trust which commenced in December 2014 is now well established with 1,050 people supported during the year and income maximisation of over £5 million. Working in partnership with GP practices, Community Mental Health Teams and other health professionals this Project provides a holistic approach to tackling Fuel Poverty targeted at people with mental or physical health problems.

Northamptonshire Energy Saving Service (NESS) funded by National Grid's Warm Homes Fund commenced its third year of service delivery in June 2020. CLS are leading on NESS in partnership with 3 other VCS organisations and Northamptonshire County Council. NESS provides holistic fuel poverty support for households across the County. The Project services include Debt and Welfare Benefits advice, energy tariff switching, energy advice, Home Energy Assessments , energy saving measures in the home, emergency boiler installations and outreach promotion on a Rural information Centre vehicle across Northamptonshire. In this year NESS supported 1,142 households and secured increased income of over £3 million. Towards the end of the Year came the good news that the project was to be funded for a fourth year from June 2021.

Despite lower than normal demand Debt advice continued to be one of the main areas of advice provided by CLS with 1,494 people provided with specialist Debt advice during the year. Since 2006 CLS has delivered the Money and Pensions Service (MaPS) face to face debt advice provision across Northamptonshire with funding for specialist Debt Advisors as part of East Midlands Money Advice. Whilst this is the main source of funding for the Service's Debt advice support for Debt advice is also provided through funding from East Northamptonshire Council and Debt advice is also delivered as part of our holistic fuel poverty services.

The Housing Advice Service is funded through Legal Aid contracts and primarily supports people facing court action for Housing Repossession and Eviction. Due to Covid-19 this year saw the closure of the courts and suspension of proceedings and therefore a significant down turn in the number of people advised and as a consequence a large reduction in the unrestricted income generated through this work. 257 people were provided with Housing casework service during the year compared to 1,519 in the previous year. Two Housing staff were furloughed during the year with some staff hours continued to support existing casework. Thanks to a grant secured from the Community Justice Fund the Housing staff were able to be retained and as the year progressed staff were gradually brought back from furlough. The Housing Possession Court Duty Schemes at the County Courts were also suspended during this year with a moratorium on evictions put in place by the Government so no representation took place in this year.

As restrictions at the courts due to Covid-19 are gradually reduced during 2021/22 and normal court procedures are re-instated the backlog of cases built up during the suspension of hearings will lead to potential unprecedented demand going forward. The loss of the long term grant funding from former Northamptonshire County Council which also supported Housing advice funding has meant that CLS is restricted to providing advice only to those who meet the eligibility requirements for Legal Aid. We continue to explore avenues for other funding to facilitate Housing advice for people on low incomes who are not eligible for Legal Aid

A new Housing Support Service commenced in April 2020 funded through a two year grant from Nationwide Building Society. This Project compliments the Legal Aid Housing Advice Service by providing advice and support with some of the underlying issues that cause people to have difficulties affording their housing costs and who face potential repossession of their homes. It supports Welfare Benefits advice, income maximisation and financial capability support. In this first year the Project supported 181 households and income maximisation of £573,171.

In East Northants we continued our successful Debt Management and Benefit Take-up service funded by East Northants Council providing advice and support for 519 local residents. Through this funding source a total of £1,295,631 of additional benefit income was secured for local residents and £1,138,343 of Debt was managed. The provision funded by the Council is complimented by a range of other advice provision for local residents funded through other sources resulting in a total of 600 residents across the District provided with specialist advice during the year.

August 2019 saw the start of the third and final year of our 3 year grant from Children in Need. The funding supports a Children's Benefit Take-Up Project aimed at maximising income for disabled and ill children or young people and their families with take-up of the service far exceeding the numbers expected demonstrating the significant need for the services provided. In this year 250 children and young people and their families were supported and £1,423,705 of additional benefits were secured.

The Immigration fee paying service which provides free initial advice was suspended for most of the year due to Covid-19 with staff furloughed. Funding from the Community Justice Fund enabled staff to be retained and some staff hours were brought back from furlough to support a few cases as the year progressed.

Funding from Northamptonshire Carers continued in this year facilitating benefits advice for carers and their families. normally this would be provided on an outreach basis but due to Covid-19 advice and support was provided by telephone. 16 people were supported through this funding during the year.

The Trustees extend their thanks and appreciation to all the staff for their positive response to the new working arrangements and rising to the challenges presented by the pandemic and for their excellent work and the outcomes they achieve for clients. Without their commitment CLS could not deliver such important services for local communities.

FINANCIAL REVIEW

Total income from all sources during this financial year was £1,213,264 compared to £1,239,262 in the previous year. £170,746 of the income was in respect of payments made to Northamptonshire Energy Saving Service project partners for their share of the project funding. Expenditure was £1,133,044 with the highest expenditure in respect of staff costs which represented 81 % of total CLS expenditure. At the year end unrestricted reserves stood at £138,271.

The organisation was pleased to receive continued funding through the grant agreements with Northampton Borough Council and East Northamptonshire Council. Northampton Borough Council increased their grant by £10,000 during this year taking their total grant to £71,800.

Unrestricted Housing Legal Aid income was significantly reduced this year due to the court closures and suspension of Housing possession and eviction proceedings. This affected both our Legal Help contracts and our Housing Possession Duty Schemes, none of which operated during the year except through some remote hearings as the year progressed. A total of £33,320 of income was generated compared with £154,905 in the previous year which was 78.5% reduction. Whilst the Furlough Scheme was able to support some staff costs to help maintain the Housing staff posts during the year, the main funding support for the Housing Service came through a grant of £100,000 from the Community Justice Fund. This Fund also partly supported retention of the Service's Immigration staff. The Community Justice Fund grant was provided through a multi-agency grant scheme which included funds from the Ministry of Justice. The aim was to maintain the provision of specialist advice across the Country in response to the financial difficulties faced by specialist advice providers due to Covid-19.

A number of other Covid support grants were gratefully received during the year. These included £10,000 from East Northamptonshire Council, £5,000 from Northampton Borough Council and in addition a small number of Covid-19 support grants from Northampton Borough Councillors. In addition Northamptonshire Community Foundation provided a grant of £3,000 to enable the organisation to purchase the necessary Covid safety measures for the offices to keep staff and service users safe. The landlords of our offices in Northampton and East Northants both assisted with reduced rents for the year from April 2020. This support has stabilised the organisations finances These contributions combined with the Grant for the Community Justice Fund put the organisation in a relatively stable position as the year progressed

During the year there was continuity of funding in respect of the Financial Health and Wellbeing Service funded by British Gas Energy Trust, the Children's Benefit Take-Up Project funded by Children in Need. and Northamptonshire Energy Saving Service funded by National Grid Warm Homes Fund. In April a new Housing Support Service commenced funded by a £50,000 grant over two years from Nationwide Building Society.

The organisation welcomed further extension of funding as part of East Midlands Money Advice from the Money and Pensions Service which supports face to face Debt advice across the County. This funding of £267,000 per annum supports 5.3 full time specialist Debt Advisors. The MaPS funding is one of the main sources of funding for the organisations Debt Advice Service along with the funding from East Northamptonshire Council. In addition to this main grant funded by MaPS, November 2020 saw an additional MaPS' Increasing Debt Advice Capacity' (IDAC) grant to support the training of two further full-time Debt advisors to assist with the expected rise in demand for Debt advice due to the impact of Covid-19.

Donations received from clients during the year totalled £1,172 for which are greatly appreciated given that these are invariably given to us by people on low incomes.

The ongoing support from existing funders and the additional support provided by a number of funders in response to Covid-19 are greatly appreciated and the Trustees extend wholehearted thanks to all of the funders. Their support enable the organisation to retain the experienced staff team and to remain financially stable throughout the year despite the impact of Covid-19. As the next year approached the organisation was in a good position to continue to respond to the ongoing challenge of the pandemic.

Reserves Policy
The Charity holds reserves of £138,271 in unrestricted funds. These are general reserves held to adapt to changing circumstances which are inevitable within the Charity Sector. The total amount of funds held at 31.03.21 is £191,011 of which £52,740 are restricted. Funds held in reserve are in line with the organisations reserves policy.

FUTURE PLANS
As the pandemic eases through 2021/22 Housing Legal Aid income is expected to gradually increase to enable the Housing Advice Service to become self-sustainable as in previous years. A further grant was received from the Community Justice fund to assist with this transition. The organisation's Immigration Service recommenced as 2021 progressed and all the organisations other grant and contract funding was maintained with the organisation's finances in good shape for 2020/21.

The challenge for 2021/22 however will be to address the loss of various funding sources as some Project funding comes to an end. New funding applications will continue to be submitted as suitable opportunities arise. One of the most pressing issues from April 2022 will be the loss of the current MAPS funding which is the main source of funding for the Debt Advice Service and which has been in place for over 14 years. This is a consequence of new MaPS tender plans for face to face Debt advice which has precluded the current lead agency who subcontracts CLS from being able to bid as the geographical area is too large for them to manage having been extended to cover the whole of the Midlands and not just the East. Other funding will actively be sought to maintain our Debt advice provision and it remains to be seen whether we will have any involvement in any successful bid for the new MaPS funded service. It will also be a priority to secure further funds from May 2022 when the National Grid Warm Homes Fund contract comes to an end to enable continuation of the important fuel poverty work currently being delivered under NESS and to maintain the experienced staff currently working on this Project.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Structure and History

Legal structure
Community Law Service (Northampton & County) is a company limited by guarantee and a registered charity. It is referred to in the overview of the Year as 'CLS'.

History
The organisation was formed in 1983. Originally constituted as an unincorporated association, it became a registered charity in 1992 .and a company limited by guarantee in 2009. Originally called Welfare Rights Advice Group the name of the organisation was changed to Welfare Rights Advice Service in 1988 and then to Community Law Service (Northampton & County) in 2009 to reflect an increase in the social welfare law advice areas provided by the Charity.

Membership structure
The members of the Charity are the Trustees.

Governance and Management

The Board of Trustees
The affairs of the Charity are governed by a Board of Trustees who are the members and Directors of the Company for the purposes of the Companies Act 2006 and the trustees of the Charity for the purposes of charity legislation. They are all volunteers. They are referred to collectively in this report as "the Trustees" or "the Board". The Trustees are the only members of the Charity.

Trustee Appointment, Induction and Terms of Office
Most new Trustees will already be familiar with the Charity, with its activities and with charitable operations in general. However, all new trustees are offered a programme of induction to enable them to be fully conversant with the organisation. This normally covers the operation of the Board, obligations under charity and company law, the Articles, staff and the staffing structure, current finances, future plans, the way the Charity and its members operate and their operating environments and familiarisation with the Charity's policies and procedures. Trustees normally serve for terms of three years and may serve more than one term.

Governance
The Board usually meets at least 6 times per year. It meets quarterly to monitor financial and operational activity and on 2 or 3 other occasions during the year to approve an annual budget and plan, to review policies and services and to plan for the future. The Board occasionally creates sub-committees when there is a focus on needed on issue or a new development. A Chief Executive is appointed by the Trustees to manage the operations of the Charity. The Chief Executive also currently serves as the Company Secretary.

Operations
The Chief Executive is responsible for the Charity's operations through a scheme of delegated authority. The scheme is reviewed annually. Within the delegations defined by the scheme the Chief Executive is authorised to act. She may delegate areas of operation to senior managers and, through them, to the wider staff group. In relation to those matters within the scheme on which the Board holds decisions to itself, for example approval of plans and budgets, the Chief Executive will prepare reports and make recommendations for consideration by the Trustees.

Management and Staffing
Operations are co-ordinated by a Senior Management Team comprising the Chief Executive and 5 senior managers. Average monthly staffing throughout the year was 34 employees. Total staffing has remained relatively stable during the year.

Key Management Personnel Remuneration
Senior management remuneration is reviewed annually, in the same way as remuneration of all other employees, by a Committee of Trustees making recommendations to the Board. Non-salary terms and conditions for all employees are standard. Salary levels are reviewed with regard to market rates, inflation and affordability.

Staffing Policies
The Board reviews its personnel policies and procedures at least annually, including current salary levels.

Employee Involvement
The Charity seeks to fully engage its staff in pursuit of its objectives. Routine communication methods includes management meetings, team meetings and internal e-mails.

Health and Safety
The Charity has a Health and Safety policy which is reviewed annually. Staff supervision incorporates feedback from staff on any health and safety issues which are reported to the Chief Executive regarding any necessary actions.

Environmental Policy
The Charity has an Environmental Policy which is reviewed annually. All staff are active in reducing waste and recycling in line with the environmental policy and associated procedures.

Principal Risks and Uncertainties
The Trustees have a risk management strategy involving an annual review of the major risks to which the Charity is exposed and approval of systems and actions for managing and mitigating them. A Risk Register is produced, updated and reviewed at least annually. The Charity has always operated at risk of failing to achieve adequate income to pursue its objectives. Many funders do not commit to long term funding but at the present time the Charity has a number of funders who are providing grants or contracts for three years giving more security than in some previous years. None of its income sources can be regarded as secure in the long term however and the Charity has to continually seek out new sources of funding. The known risks are continually monitored and actively managed by the Senior Management Team and the Trustees. The key elements in the management of the risk to income have been diversification of income sources. Day to day risks are relatively minor. Financial risks are minimised by the procedures in place for authorisation of expenditure and commitments. All relevant Insurance cover is in place.

Financial Control
The Board monitors all aspects of financial performance and financial management through its quarterly meetings. It sets annual budgets and requires reporting against them at least quarterly. It reviews internal financial management and reporting arrangements at least annually. In terms of day to day financial control a comprehensive and robust set of financial procedures is in place. The Charity employs a Finance Officer and a Finance Assistant who manage the Charity's finances on a day to day basis. The accounts and financial operations are overseen by the Chief Executive and the Charity's Treasurer who is a qualified accountant.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06830503 (England and Wales)

Registered Charity number
1128718

Registered office
49 - 53 Hazelwood Road
Northampton
NN1 1LG

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Trustees
Ian Pears (Chair) Chair
Sally Beardsworth
Morcea Walker
Oladapo Sulaimon (Treasurer) (resigned 1/1/21)
Carmel Young
Keith Moffit
Elizabeth Holland (appointed 3/8/21)

Auditors
DNG Dove Naish LLP, Statutory Auditor
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Company Secretary and Chief Executive Officer (CEO)
Julie Silver - the Trustees have delegated day to day management of the charity to the CEO

Bankers
Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

AUDITORS
The auditors, DNG Dove Naish LLP, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 30 November 2021 and signed on its behalf by:

Ian Pears (Chair) - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also the directors of Community Law Service (Northampton and County) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

The trustees are responsible for keeping 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Opinion
We have audited the financial statements of Community Law Service (Northampton and County) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

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

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

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

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of grants and contractual income, posting of unusual journals along with complex transactions and manipulating the Charitable Company's key performance indicators to meet targets. We discussed these risks with client management, designed audit procedures to test the timing of income, tested a sample of journals to confirm they were appropriate and reviewed areas of judgement for indicators of management bias to address these risks.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DNG Dove Naish LLP

DNG Dove Naish LLP, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Date: 2 December 2021

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	94,194	-	94,194	3,235
Charitable activities	3				
Incoming resources from charitable activities		270,030	837,398	1,107,428	1,220,984
Other income		11,642	-	11,642	15,043
Total		375,866	837,398	1,213,264	1,239,262
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		422,034	711,010	1,133,044	1,281,095
NET INCOME/(EXPENDITURE)		(46,168)	126,388	80,220	(41,833)
Transfers between funds	14	138,642	(138,642)	-	-
Net movement in funds		92,474	(12,254)	80,220	(41,833)
RECONCILIATION OF FUNDS					
Total funds brought forward		45,797	64,994	110,791	152,624
TOTAL FUNDS CARRIED FORWARD		138,271	52,740	191,011	110,791

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	11	37,549	27,321	64,870	82,266
Cash at bank and in hand		129,065	90,531	219,596	130,231
		166,614	117,852	284,466	212,497
CREDITORS					
Amounts falling due within one year	12	(28,343)	(65,112)	(93,455)	(101,706)
NET CURRENT ASSETS		138,271	52,740	191,011	110,791
TOTAL ASSETS LESS CURRENT LIABILITIES		138,271	52,740	191,011	110,791
NET ASSETS		138,271	52,740	191,011	110,791
FUNDS	14				
Unrestricted funds				138,271	45,797
Restricted funds				52,740	64,994
TOTAL FUNDS				191,011	110,791

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

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

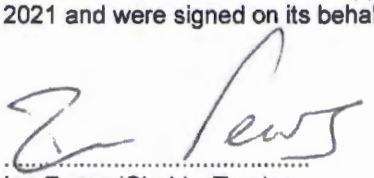
The notes form part of these financial statements

continued...

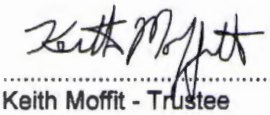
STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2021 and were signed on its behalf by:



.....
Ian Pears (Chair) - Trustee



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Keith Moffit - Trustee

The notes form part of these financial statements

COMMUNITY LAW SERVICE (NORTHAMPTON AND COUNTY)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	90,218	(59,896)
Interest paid		(853)	(1,115)
Net cash provided by/(used in) operating activities		89,365	(61,011)
Change in cash and cash equivalents in the reporting period		89,365	(61,011)
Cash and cash equivalents at the beginning of the reporting period		130,231	191,242
Cash and cash equivalents at the end of the reporting period		219,596	130,231

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

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

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	80,220	(41,833)
Adjustments for:		
Interest paid	853	1,115
Decrease in debtors	17,396	7,844
Decrease in creditors	(8,251)	(27,022)
Net cash provided by/(used in) operations	90,218	(59,896)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	130,231	89,365	219,596
	130,231	89,365	219,596
Total	130,231	89,365	219,596

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

Community Law Service (Northampton and County) is an incorporated charity, registered in England and Wales. The charity's number and registered office address can be found on the Company Information page.

The presentation currency for the financial statements is the Pound Sterling (£).

Going concern
No material uncertainties regarding going concern exist.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies below.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grant income is recognised within the Statement of Financial Activities once it is received.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs are allocated and apportioned on an activity basis.

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

All other costs are allocated to the charity's core activity.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits
Community Law Service (Northampton & County) is a participating employer with the Pensions Trust's Growth Plan providing benefits based on final pensionable pay. Contributions to the scheme are charged to the profit and loss account so as to spread the cost of pensions over employees' working lives at the charity.

Financial instruments
Cash and cash equivalents in the statement of financial position comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the SOFA. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Work in progress
Work in progress is work carried out at the year end but not invoiced prior to the balance sheet date. Work in progress is valued at the lower of net realisable value and cost.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,172	3,235
Grants	93,022	-
	94,194	3,235

continued...

2. DONATIONS AND LEGACIES - continued

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

	2021	2020
	£	£
HMRC - Job Retention Scheme	73,410	-
East Northamptonshire Council (ENC) - COVID Support	10,000	-
Northamptonshire Carers	2,112	-
Northampton Borough Council - COVID Support	5,000	-
Northampton Borough Council - Counsellors Fund COVID Support	2,000	-
Northampton Borough Council - Counsellors Fund	500	-
	93,022	-

3. INCOME FROM CHARITABLE ACTIVITIES

	2021 Incoming resources from charitable activities	2020 Total activities
	£	£
Legal Aid Agency fixed fee income	28,772	86,399
Legal Aid Agency certificated work	(221)	2,823
Legal Aid Agency Housing Possession Court Duty Scheme income	4,769	65,683
Immigration Advice Service fixed fees	12,410	56,814
Grants and contracts	1,061,698	1,009,265
	1,107,428	1,220,984

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

	2021	2020
	£	£
National Grid Warm Homes Fund	356,283	351,321
Money and Pensions Service (MaPS)	257,905	248,800
British Gas Energy Trust (BGET)	185,237	182,738
Community Justice Fund	100,000	-
Northampton Borough Council	71,800	61,800
East Northamptonshire Council (ENC)	50,000	50,000
Children in Need	33,223	31,335
Northamptonshire Community Fund - Covid 19	3,000	-
Corby Borough Council	2,500	-
Good Things Foundation - HM Courts and Tribunal Service	1,750	4,525
Northamptonshire Carers	-	2,437
Nationwide Building Society	-	49,940
Green Star Energy	-	21,369
Northamptonshire Community Foundation (NCF) - St Giles Charitable Trust	-	5,000
	1,061,698	1,009,265

continued...

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	993,801	139,243	1,133,044

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	763,686	822,573
Telephone	5,449	7,346
Postage and stationery	7,606	13,556
Staff training and welfare	4,665	6,880
Staff and volunteer travel	10,006	18,765
Venue hire	-	9,741
Subscriptions	5,798	4,571
Payments to partners	170,746	175,380
Reference books and literature	2,107	2,174
Home energy assessments	1,492	2,206
Boiler replacement and energy saving measures	20,683	31,510
Fuel top up payments	1,563	2,990
	993,801	1,097,692

6. SUPPORT COSTS

	Management	Information technology	Human resources	Governance costs	Totals
	£	£	£	£	£
Charitable activities	108,305	19,975	5,024	5,939	139,243

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

Management

	2021 Charitable activities	2020 Total activities
	£	£
Wages	22,465	28,787
Employer National Insurance Contributions	676	673
Pensions	1,123	1,093
Rates and water	4,433	3,943
Insurance	6,301	6,481
Light and heat	6,148	7,363
Advertising	3,750	7,305
Sundries	1,924	2,118
Rent	35,928	60,800
Repairs and renewals	479	5,778
Premises expenses	22,000	25,840
Carried forward	105,227	150,181

continued...

6. SUPPORT COSTS - continued

Management - continued

	2021 Charitable activities £	2020 Total activities £
Brought forward	105,227	150,181
Office equipment	2,225	577
Bank interest	853	1,115
	108,305	151,873

Information technology

	2021 Charitable activities £	2020 Total activities £
Computing expenses	19,975	22,387

Human resources

	2021 Charitable activities £	2020 Total activities £
Payroll processing and recruitment	5,024	2,586

Governance costs

	2021 Charitable activities £	2020 Total activities £
Auditors' remuneration	3,565	3,465
Auditors' remuneration for non audit work	648	1,853
Professional fees	1,726	1,239
	5,939	6,557

7. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Auditors' remuneration	3,565	3,465
Auditors' remuneration for non audit work	648	1,853

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	703,102	765,766
Social security costs	52,419	53,271
Other pension costs	32,429	34,089
	787,950	853,126

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

	2021	2020
Advisory and support	34	38

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

The key management personnel are the trustees and the Chief Executive. The salaries paid to key management personnel in the year amounted to £49,661.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,235	-	3,235
Charitable activities			
Incoming resources from charitable activities	278,556	942,428	1,220,984
Other income	13,489	1,554	15,043
Total	295,280	943,982	1,239,262
EXPENDITURE ON			
Charitable activities			
Charitable activities	510,177	770,918	1,281,095
NET INCOME/(EXPENDITURE)	(214,897)	173,064	(41,833)
Transfers between funds	145,156	(145,156)	-
Net movement in funds	(69,741)	27,908	(41,833)

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	115,539	37,085	152,624
TOTAL FUNDS CARRIED FORWARD	45,798	64,993	110,791

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Work in progress	26,811	44,993
Other debtors	1,850	2,531
VAT	67	-
Prepayments and accrued income	36,142	34,742
	64,870	82,266

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	7,387	5,103
Social security and other taxes	13,635	14,282
VAT	-	9,088
Other creditors	280	3,027
Pension account	298	288
Accruals and deferred income	71,855	69,918
	93,455	101,706

Included within accruals and deferred income is deferred income of £61,258 (2020: £61,302) that relates to contracted income invoiced in 2020/21 relating to work to be carried out during 2021/22.

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	46,004	32,875
Between one and five years	10,000	8,750
	56,004	41,625

continued...

14. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	45,797	(172,808)	265,282	138,271
Immigration Advice Service fixed fees	-	6,053	(6,053)	-
Northampton Borough Council	-	71,167	(71,167)	-
Community Justice Fund	-	27,315	(27,315)	-
East Northamptonshire Service (ENC)	-	22,105	(22,105)	-
	45,797	(46,168)	138,642	138,271
Restricted funds				
Money and Pensions Service (MaPS)	-	42,129	(42,129)	-
Financial Health and Wellbeing Service (BGET)	-	39,080	(39,048)	32
Children's Benefit Take Up Project (Children In Need)	2,477	5,371	(5,384)	2,464
Northampton Energy Savings Service (National Grid Warm Homes Fund)	11,842	54,604	(43,070)	23,376
Good Things Foundation - HM Courts and Tribunal Service	735	1,750	(2,240)	245
Nationwide Building Society	49,940	(18,317)	(5,000)	26,623
MaPS Increasing Debt Advice Capacity (IDAC	-	1,771	(1,771)	-
	64,994	126,388	(138,642)	52,740
TOTAL FUNDS	110,791	80,220	-	191,011

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,981	(267,789)	(172,808)
Immigration Advice Service fixed fees	44,085	(38,032)	6,053
Northampton Borough Council	76,800	(5,633)	71,167
Community Justice Fund	100,000	(72,685)	27,315
East Northamptonshire Service (ENC)	60,000	(37,895)	22,105
	375,866	(422,034)	(46,168)
Restricted funds			
Money and Pensions Service (MaPS)	239,011	(196,882)	42,129
Financial Health and Wellbeing Service (BGET)	185,237	(146,157)	39,080
Children's Benefit Take Up Project (Children In Need)	33,223	(27,852)	5,371
Northampton Energy Savings Service (National Grid Warm Homes Fund)	356,283	(301,679)	54,604
Good Things Foundation - HM Courts and Tribunal Service	1,750	-	1,750
Nationwide Building Society	-	(18,317)	(18,317)
Northamptonshire Community Fund - COVID 19	3,000	(3,000)	-
MaPS Increasing Debt Advice Capacity (IDAC	18,894	(17,123)	1,771
	837,398	(711,010)	126,388
TOTAL FUNDS	1,213,264	(1,133,044)	80,220

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	115,539	(271,061)	201,319	45,797
Northampton Borough Council	-	56,163	(56,163)	-
	115,539	(214,898)	145,156	45,797
Restricted funds				
Money and Pensions Service (MaPS)	-	41,556	(41,556)	-
Financial Health and Wellbeing Service (BGET)	1,443	37,897	(39,340)	-
East Northamptonshire Service (ENC)	-	10,549	(10,549)	-
Children's Benefit Take Up Project (Children In Need)	2,990	4,138	(4,651)	2,477
Northampton Energy Savings Service (National Grid Warm Homes Fund)	5,865	44,118	(38,141)	11,842
Cozy Homes Project Green Star Energy	26,787	(17,778)	(9,009)	-
Good Things Foundation - HM Courts and Tribunal Service	-	1,925	(1,190)	735
Nationwide Building Society	-	49,940	-	49,940
Northamptonshire Community Foundation - St Giles Charitable Trust	-	720	(720)	-
	37,085	173,065	(145,156)	64,994
TOTAL FUNDS	152,624	(41,833)	-	110,791

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,480	(504,541)	(271,061)
Northampton Borough Council	61,800	(5,637)	56,163
	295,280	(510,178)	(214,898)
Restricted funds			
Money and Pensions Service (MaPS)	250,354	(208,798)	41,556
Financial Health and Wellbeing Service (BGET)	182,737	(144,840)	37,897
East Northamptonshire Service (ENC)	49,999	(39,450)	10,549
Children's Benefit Take Up Project (Children In Need)	31,337	(27,199)	4,138
Northampton Energy Savings Service (National Grid Warm Homes Fund)	351,321	(307,203)	44,118
Cozy Homes Project Green Star Energy	21,369	(39,147)	(17,778)
Good Things Foundation - HM Courts and Tribunal Service	1,925	-	1,925
Nationwide Building Society	49,940	-	49,940
Northamptonshire Community Foundation - St Giles Charitable Trust	5,000	(4,280)	720
	943,982	(770,917)	173,065
TOTAL FUNDS	1,239,262	(1,281,095)	(41,833)

i) **Unrestricted funds** comprise those funds, which the Board of Trustees are free to use in accordance with the charitable objectives.

The trustees would like to acknowledge the following funders:

The Legal Aid Agency provided contracts to deliver Legal Aid services in the social welfare law area of Housing and Debt and also to provide a Housing Possession Court Duty Scheme at Northampton, Milton Keynes, Cambridge and Peterborough County Courts.

Northampton Borough Council provided a grant for core funding for our advice services in Northampton and for the license fee in respect of occupation of offices at the Guildhall One Stop Shop. Northampton Borough Council also provided a further £5,000 Covid Support Grant in this year and several Borough Councillors also provided further small grants from their own funds to help with the impact of Covid-19.

East Northamptonshire Council provided a £10,000 Covid Support Grant as a contribution to the organisations general running costs and overheads. The East Northamptonshire Service is also funded by East Northamptonshire Council and is aimed at preventing and reducing debt across East Northamptonshire through the provision of Debt advice, financial education and awareness and income maximisation.

Corby Borough Council provided funds to support the Service's administration of Winter Covid support grants for residents in Corby Borough.

continued...

14. MOVEMENT IN FUNDS - continued

The Community Justice Fund provided a grant to support the shortfall in the Service's normal unrestricted income generation which was significantly reduced in this year due to Covid-19 particularly in respect of Legal Aid income.

(ii) **Restricted funds** are funds, which have been given for particular purposes and projects. (N.B. The financial year of the life of a project does not necessarily correspond with the financial year of CLS)

The Money and Pensions Service main grant funding supports the East Midlands Money Advice Service (EMMA) led by Community Advice and Law Service (CALS) in Leicester. EMMA provides a regional face to face Debt advice service and Community Law Service is sub-contracted by CALS to deliver the Service across Northamptonshire. This Service provides face to face and some telephone Debt advice to residents across the County Normally this includes outreach at Citizens Advice offices in Corby, Kettering, Daventry and at other community based venues but due to Covid-19 restrictions the service was primarily delivered by telephone during this year

The Money and Pensions Service (MaPs) provided a further Increasing Debt Advice Capacity grant during this year to support funding for two additional Trainee Debt Advisors. Additional funds for the MaPs trainees was received in the year and increased the capacity for Debt Advice (IDAC).

The Financial Health and Wellbeing Service is funded by British Gas Energy Trust and is in partnership with GP surgeries, local hospitals and other health services aimed at providing an holistic approach to tackling fuel poverty. Targeted at people experiencing mental or physical health problems the Service which supports 4 full-time specialist advisors provides specialist Benefits, Debt, Energy efficiency advice and access to grants.

The East Northamptonshire Service is funded by East Northamptonshire Council and is aimed at preventing and reducing debt across East Northamptonshire through the provision of Debt advice, financial education and awareness and income maximisation.

The Children's Benefit Take Up Project commenced in July 2016 and is funded through a three-year grant from Children in Need. It provides a welfare rights service for disabled and ill children focussed on take-up of welfare benefits and grant income for the children and their families.

Northamptonshire Energy Saving Service (NESS) was a 3-year Project which commenced in June 2018 following a successful bid to National Grid Warm Homes Fund. It has now been extended to a fourth year to May 2022. CLS is the Lead Delivery Partner for the Project which is a partnership with Care and Repair Northamptonshire, South Northants Volunteer Bureau and Citizens Advice Corby and Kettering. Northamptonshire County Council who submitted the bid on behalf of the VCS partnership are the strategic lead partner for the Project.

Green Star Energy provided funding from October 2018 to deliver holistic fuel poverty services for residents in Northamptonshire The Project also included spot purchase of Home Energy Assessments and energy measures in the home from Care and Repair Northamptonshire. This Project ended on 31st March 2019.

Good Things Foundation provided a grant through funding from Her Majesty's Court and Tribunal Service (HMCTS) to support our organisation's participation in an Assisted Digital Support pilot scheme. This funding provided support for people with online applications for Social Security appeals. The Service also provided people with advice and support in relation to the appeal through other funding.

Northamptonshire Community Foundation provided a Coronavirus Response and Recovery Fund Grant to support the costs of Covid safety support measures in the Service's offices.

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14. MOVEMENT IN FUNDS - continued

Nationwide Building Society provided a grant for the delivery of a new Housing Support Service. This is a two year funded project which commenced in April 2020 which aims to support people with issues affecting people which put them at risk of housing repossession and eviction.

Transfers between funds
Fund transfers from restricted to unrestricted funds are to cover management and overhead costs as per grant agreements.

15. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in the scheme, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £799m, liabilities of £832m and a deficit of £33m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 31 March 2022:	£11,243,000 per annum	(payable monthly and increasing by 3% each on 1st April)
From 1 April 2022 to 31 January 2025	£3,980,000 per annum	(payable monthly with no annual increase)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions
From 1 April 2019 to 31 September 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1 April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognizes a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

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15. EMPLOYEE BENEFIT OBLIGATIONS - continued

PRESENT VALUES OF PROVISION

	31 March 2021	31 March 2020	31 March 2019
	£	£	£
Present value of provision	7,690	9,112	11,054

This has not been included as a provision in the balance sheet as it is immaterial to the charity.

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period ending 31 March 2021	Period ending 31 March 2020
	£	£
Provision at start of period	9,112	11,054
Unwinding of the discount factor (interest expense)	204	139
Deficit contribution paid	(1,889)	(1,834)
Remeasurements - impact of any change in assumptions	263	(247)
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	7,690	9,112

INCOME AND EXPENDITURE IMPACT

	Period ending 31 March 2021	Period ending 31 March 2020
	£	£
Interest expense	204	139
Remeasurements - impact of any change in assumptions	263	(247)
Remeasurements - amendments to the contribution schedule	-	-
Contributions paid in respect of future service	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e.excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS

	31 March 2021	31 March 2020	31 March 2019
	% per annum	% per annum	% per annum
Rate of discount	0.66	2.53	1.39

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following table details the deficit contributions agreed between the company and the scheme at each year end period:

DEFICIT CONTRIBUTIONS SCHEDULE

	31 March 2021	31 March 2020	31 March 2019
	£	£	£
Year 1	1,946	1,889	1,834
Year 2	2.005	1,946	1,889
Year 3	2,065	2,005	1,946
Year 4	1,772	2,065	2,005
Year 5	-	1,772	2,065
Year 6	-	-	1,772

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16. FUNDS RECEIVED AS AGENT

During the year funds of £3,535 (2020: £17,600) were received by the charity acting as an agent. These funds were received on behalf of others and paid out in full within the year, directly to the beneficiaries. No balance was held or due out at the year end.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 nor the year ended 31 March 2020.

18. ULTIMATE CONTROLLING PARTY

The Charity has been under the control of its Management Committee throughout the year. Details of the Management Committee are shown within the report of the trustees.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,172	3,235
Grants	93,022	-
	94,194	3,235
Charitable activities		
Legal Aid Agency fixed fee income	28,772	86,399
Legal Aid Agency certificated work	(221)	2,823
Legal Aid Agency Housing Possession		
Court Duty Scheme income	4,769	65,683
Immigration Advice Service fixed fees	12,410	56,814
Grants and contracts	1,061,698	1,009,265
	1,107,428	1,220,984
Other income		
Other income	11,642	15,043
Total incoming resources	1,213,264	1,239,262
EXPENDITURE		
Charitable activities		
Wages and salaries	680,637	736,979
Employer National Insurance Contributions	51,743	52,598
Pensions	31,306	32,996
Telephone	5,449	7,346
Postage and stationery	7,606	13,556
Staff training and welfare	4,665	6,880
Staff and volunteer travel	10,006	18,765
Venue hire	-	9,741
Subscriptions	5,798	4,571
Payments to partners	170,746	175,380
Reference books and literature	2,107	2,174
Home energy assessments	1,492	2,206
Boiler replacement and energy saving measures	20,683	31,510
Fuel top up payments	1,563	2,990
	993,801	1,097,692
Support costs		
Management		
Wages	22,465	28,787
Carried forward	22,465	28,787

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Management		
Brought forward	22,465	28,787
Employer National Insurance Contributions	676	673
Pensions	1,123	1,093
Rates and water	4,433	3,943
Insurance	6,301	6,481
Light and heat	6,148	7,363
Advertising	3,750	7,305
Sundries	1,924	2,118
Rent	35,928	60,800
Repairs and renewals	479	5,778
Premises expenses	22,000	25,840
Office equipment	2,225	577
Bank interest	853	1,115
	108,305	151,873
Information technology		
Computing expenses	19,975	22,387
Human resources		
Payroll processing and recruitment	5,024	2,586
Governance costs		
Auditors' remuneration	3,565	3,465
Auditors' remuneration for non audit work	648	1,853
Professional fees	1,726	1,239
	5,939	6,557
Total resources expended	1,133,044	1,281,095
Net income/(expenditure)	80,220	(41,833)