

**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**

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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 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.

**Report of the Trustees  
for the Year Ended 31 March 2024**

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**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 ladders across West Northamptonshire, collaborating with The Hope Centre in supporting those coming to the ladders 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.



## Community Law Service (Northampton And County)

### Report of the Trustees for the Year Ended 31 March 2024

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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 1261 clients 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 in 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.

## **Community Law Service (Northampton And County)**

### **Report of the Trustees for the Year Ended 31 March 2024**

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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



## Community Law Service (Northampton And County)

### Report of the Trustees for the Year Ended 31 March 2024

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#### 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.

## **Community Law Service (Northampton And County)**

### **Report of the Trustees for the Year Ended 31 March 2024**

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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 to 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.



## **Community Law Service (Northampton And County)**

### **Report of the Trustees for the Year Ended 31 March 2024**

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#### **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.

## **Community Law Service (Northampton And County)**

### **Report of the Trustees for the Year Ended 31 March 2024**

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#### **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)

**Community Law Service (Northampton And County)**

**Report of the Trustees  
for the Year Ended 31 March 2024**

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**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.

Community Law Service (Northampton And County)

Report of the Trustees  
for the Year Ended 31 March 2024

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

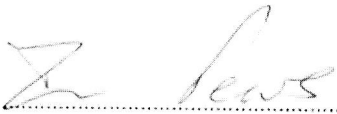
In so far as the trustees are aware:

- 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.

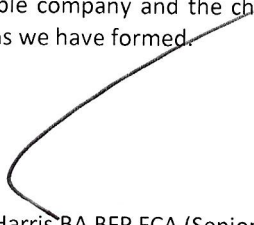
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of  
Community Law Service (Northampton And County)**

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

The notes form part of these financial statements



Community Law Service (Northampton And County)

Statement of Financial Position  
31 March 2024

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

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.

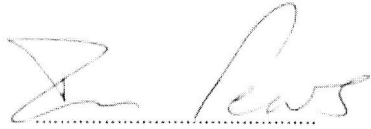
The notes form part of these financial statements

Community Law Service (Northampton And County)

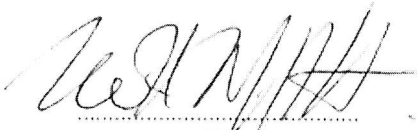
Statement of Financial Position - continued  
31 March 2024

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

The notes form part of these financial statements

Community Law Service (Northampton And County)

Notes to the Statement of Cash Flows  
for the Year Ended 31 March 2024

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	<u>12,020</u>	<u>(33,906)</u>
Net cash provided by/(used in) operations	<u>91,113</u>	<u>(57,850)</u>

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	<u>213,197</u>	<u>91,113</u>	<u>304,310</u>
	<u>213,197</u>	<u>91,113</u>	<u>304,310</u>
Total	<u>213,197</u>	<u>91,113</u>	<u>304,310</u>

The notes form part of these financial statements



Notes to the Financial Statements  
for the Year Ended 31 March 2024

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**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

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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	<u>2,112</u>	<u>3,412</u>
	<u>3,886</u>	<u>5,581</u>

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

	2024	2023
	£	£
Grant	<u>2,112</u>	<u>3,412</u>

## Community Law Service (Northampton And County)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 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
	=====	=====

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	<u>16,386</u>	<u>13,275</u>

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Charitable activities	<u>175,083</u>	<u>807</u>	<u>19,485</u>

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

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	<u>14,879</u>	<u>59,234</u>
Carried forward	211,704	232,662



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

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
	<u>226,862</u>	<u>248,066</u>

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
	<u>848,442</u>	<u>715,966</u>

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

	2024	2023
Advisory and Support	<u>33</u>	<u>31</u>

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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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	<u>14,189</u>	<u>23,136</u>
	<u>63,396</u>	<u>59,238</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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	<u>43,794</u>	<u>47,759</u>
	<u>76,176</u>	<u>64,156</u>

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.

	<b>£</b>
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:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within one year	45,000	45,000
Between one and five years	<u>11,250</u>	<u>56,250</u>
	<u>56,250</u>	<u>101,250</u>

Community Law Service (Northampton And County)

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS

	At 31.03.2023 £	Net movement in funds £	Transfer between funds £	At 31.03.2024 £
<b>Unrestricted funds</b>				
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
<b>Total unrestricted funds</b>	<b>189,199</b>	<b>(68,972)</b>	<b>112,679</b>	<b>232,906</b>
<b>Restricted funds</b>				
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
<b>Total restricted funds</b>	<b>19,080</b>	<b>152,223</b>	<b>(112,679)</b>	<b>58,624</b>
<b>Total funds</b>	<b>208,279</b>	<b>83,251</b>	<b>-</b>	<b>291,530</b>



## Community Law Service (Northampton And County)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 14. MOVEMENT IN FUNDS - continued

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

	£ Incoming resources	£ Resources expended	£ Movement in funds
<b>Unrestricted funds</b>			
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)
	-----	-----	-----
<b>Restricted funds</b>			
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
	-----	-----	-----
<b>Total funds</b>	<b>1,186,552</b>	<b>1,103,301</b>	<b>83,251</b>
	=====	=====	=====

Community Law Service (Northampton And County)

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/03/23 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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
<b>Total funds</b>	240,475	(32,196)	-	208,279
	=====	=====	=====	=====

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

## 14. MOVEMENT IN FUNDS - continued

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

	£	£	£
	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>			
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)
<b>Restricted funds</b>			
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
	-----	-----	-----
<b>Total funds</b>	<b>1,100,257</b>	<b>1,132,453</b>	<b>(32,196)</b>
	=====	=====	=====

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**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



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

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:

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

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**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,774	2,169
Grants	2,112	3,412
	<u>3,886</u>	<u>5,581</u>
<b>Charitable activities</b>		
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	-
	<u>1,181,938</u>	<u>1,087,378</u>
<b>Other income</b>		
Funds TF - Parking Spaces	728	2,275
Other income	-	5,023
	<u>728</u>	<u>7,298</u>
<b>Total incoming resources</b>	<b>1,186,552</b>	<b>1,100,257</b>

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**Community Law Service (Northampton And County)**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	14,148	11,418
Social security	1,534	1,287
Pensions	704	570
	<u>16,386</u>	<u>13,275</u>
<b>Charitable activities</b>		
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
	<u>860,053</u>	<u>871,112</u>
<b>Support costs</b>		
<b>Management</b>		
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
	<u>175,083</u>	<u>146,443</u>
<b>Finance</b>		
Bank charges	807	973
<b>Information technology</b>		
Computing Expense	19,485	21,352

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**Community Law Service (Northampton And County)**

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

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

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