

**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
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Northampton
NN4 7SL

23 SEP 2025

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**Report of the Trustees
for the Year Ended 31 March 2025**

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.

**Report of the Trustees
for the Year Ended 31 March 2025**

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 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 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 ladders 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

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.

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for the Year Ended 31 March 2025**

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.

Report of the Trustees
for the Year Ended 31 March 2025

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

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.

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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.

**Report of the Trustees
for the Year Ended 31 March 2025**

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.

**Report of the Trustees
for the Year Ended 31 March 2025**

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

Report of the Trustees
for the Year Ended 31 March 2025

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.

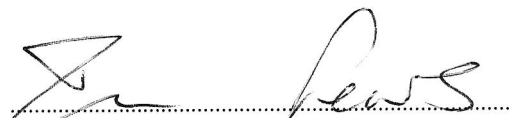
In so far as the trustees are aware:

- 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

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		<u>2,043</u>	<u>-</u>	<u>2,043</u>	<u>728</u>
Total		<u>433,411</u>	<u>925,426</u>	<u>1,358,837</u>	<u>1,186,552</u>
EXPENDITURE ON					
Raising funds	4	16,950	-	16,950	16,386
Charitable activities	5				
Income from charitable activities		(16,950)	-	(16,950)	-
Charitable activities		<u>472,097</u>	<u>783,125</u>	<u>1,255,222</u>	<u>1,086,915</u>
Total		<u>472,097</u>	<u>783,125</u>	<u>1,255,222</u>	<u>1,103,301</u>
NET INCOME/(EXPENDITURE)		(38,686)	142,301	103,615	83,251
Transfers between funds	14	<u>106,181</u>	<u>(106,181)</u>	<u>-</u>	<u>-</u>
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		<u>300,401</u>	<u>94,744</u>	<u>395,145</u>	<u>291,530</u>

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		<u>265,362</u>	<u>86,818</u>	<u>352,180</u>	<u>304,310</u>
		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		<u>300,401</u>	<u>94,744</u>	<u>395,145</u>	<u>291,530</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>300,401</u>	<u>94,744</u>	<u>395,145</u>	<u>291,530</u>
NET ASSETS		<u>300,401</u>	<u>94,744</u>	<u>395,145</u>	<u>291,530</u>
FUNDS	14				
Unrestricted funds				300,401	232,906
Restricted funds				<u>94,744</u>	<u>58,624</u>
TOTAL FUNDS				<u>395,145</u>	<u>291,530</u>

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

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

Statement of Cash Flows
for the Year Ended 31 March 2025

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

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2025

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	<u>(43,280)</u>	<u>12,020</u>
Net cash provided by operations	<u>47,870</u>	<u>91,113</u>

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	<u>304,310</u>	<u>47,870</u>	<u>352,180</u>
	<u>304,310</u>	<u>47,870</u>	<u>352,180</u>
Total	<u>304,310</u>	<u>47,870</u>	<u>352,180</u>

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

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

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

	2025	2024
	£	£
Grant	<u>2,111</u>	<u>2,115</u>

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	193,296
National Grid's Warm Homes Fund	-	99,723
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	-
	<u>1,350,541</u>	<u>1,181,938</u>
	=====	=====

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	<u>16,950</u>	<u>16,386</u>

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

SUPPORT COSTS				Information technology £
	Management £	Finance £		
Income from charitable activities	77,610	-		-
Charitable activities	<u>144,653</u>	<u>724</u>		<u>19,814</u>
	<u>222,263</u>	<u>724</u>		<u>19,814</u>
	Human resources £	Other £	Governance costs £	Totals £
Income from charitable activities	-	-	-	77,610
Charitable activities	<u>1,464</u>	<u>17,605</u>	<u>17,839</u>	<u>202,099</u>
	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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. SUPPORT COSTS - continued

			2025	2024
	Income from charitable activities £	Charitable activities £	Total activities £	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
	<u>77,610</u>	<u>202,099</u>	<u>279,709</u>	<u>226,862</u>

7. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Audiotr's remuneration	<u>5,554</u>	<u>5,413</u>

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	<u>38,727</u>	<u>36,213</u>
	<u>880,437</u>	<u>848,442</u>

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

	2025	2024
Advisory and Support	<u>38</u>	<u>33</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.

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	<u>728</u>	<u>-</u>	<u>728</u>
Total	<u>385,358</u>	<u>801,194</u>	<u>1,186,552</u>
EXPENDITURE ON			
Raising funds	16,386	-	16,386
Charitable activities			
Charitable activities	<u>437,943</u>	<u>648,972</u>	<u>1,086,915</u>
Total	<u>454,329</u>	<u>648,972</u>	<u>1,103,301</u>
NET INCOME/(EXPENDITURE)	(68,971)	152,222	83,251
Transfers between funds	<u>112,679</u>	<u>(112,679)</u>	<u>-</u>
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	<u>232,907</u>	<u>58,623</u>	<u>291,530</u>

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	<u>9,942</u>	<u>14,189</u>
	<u>75,861</u>	<u>63,396</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	<u>9,209</u>	<u>43,794</u>
	<u>32,896</u>	<u>76,176</u>

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	<u>-</u>	<u>11,250</u>
	<u>11,250</u>	<u>56,250</u>

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

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
	=====	=====	=====

14. MOVEMENT IN FUNDS - continued

	At 1/4/23	Net movement in	Transfers between	At 31/03/24
	£	funds	funds	£
		£	£	
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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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 (formerly 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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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*	-	-

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	<u>2,111</u>	<u>2,115</u>
	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 on NCF)	36,511	35,850
	4,800	-
Access to Justice Foundation	85,954	74,448
Henry Smith Charity	20,750	-
Citizen Advice	<u>20,226</u>	<u>-</u>
	1,350,540	1,181,938
Other income		
Funds TF - Parking Spaces	-	728
Other income	<u>2,043</u>	<u>-</u>
	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

This page does not form part of the statutory financial statements

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

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

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