

CHARITY REGISTRATION NUMBER: 1176229

Suffolk Law Centre
Unaudited financial statements
31 March 2022

Suffolk Law Centre

Financial statements

Year ended 31 March 2022

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Suffolk Law Centre

Trustees' annual report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Suffolk Law Centre
Charity registration number	1176229
Principal office	46A St. Matthews Street Ipswich Suffolk IP1 3EP United Kingdom

The trustees

The trustees who served during the year and at the date of approval were as follows:

G Clarke MBE (Chair)
A Grant OBE
B Howard
E Pettman
Dr S Rao
D Weekes
P Burton (Appointed 18/03/2022)
S Muedec (Appointed 18/03/2022)
C Cumberbatch (Resigned 07/10/2021)
L Gooch (Resigned 18/03/2022)
J Lea (Resigned 21/02/2022)

Senior Management	A Ludwig (Director of Legal Services)
Charity Secretary	C Cumberbatch (Resigned 07/10/2021) S Hawkins (Appointed 18/03/2022)
Independent examiner	L Thurston FCCA Lovewell Blake LLP Chartered accountants First Floor Suite 2 Hillside Business Park Bury St Edmunds IP32 7EA

Suffolk Law Centre

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities

Suffolk Law Centre strives for a just and equal society where everyone's rights are valued and protected. We do this by providing legal support, services, information and education to the diverse communities of Suffolk and across East Anglia (and beyond). As a registered charity it is our purpose to alleviate poverty and to improve access to services. Our goal is to empower the people of Suffolk to understand and assert their legal rights. Equality runs as a core through everything we do.

Our Activities:

We aim to provide legal services to help the diverse communities of Suffolk and to a lesser extent across East Anglia (and beyond).

- to gain equal access to justice
- challenge disadvantage and inequality, and
- to understand their legal rights, obligations and protections

Our Charitable Objects:

The relief of poverty, suffering and distress and the advancement of education among people living or working in Suffolk and East Anglia generally and such other places as the Trustees shall determine (including within her Majesty's Prisons), by the provision of Legal Advice and Assistance, Representation and Information which they could not otherwise afford through lack of means.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on Public Benefit including, The Public Benefit Requirement (PB1), Running a Charity (PB2) and Reporting (PB3).

Suffolk Law Centre

Trustees' annual report *(continued)*

Year ended 31 March 2022

9. EU Settled Status (EUSS) Complex Cases Project: Building on our partnership with Law Centres Network 2019-20, we continued this service to provide level 1 immigration advice to support EU citizens to apply for settled status with firstly an extension to this grant to September 2020, and then a separate partnership with NCLS. In 2020-21, we supported 67 people with their applications.

10. AB Charitable Trust: Unrestricted funding which supports the salary of our Practice Manager.

11. Ipswich Borough Council Community Cash Grant: Core funding to support our activities and meet some of our core staff costs and overheads.

12. EIRA Voucher Scheme (via University of Suffolk): In conjunction with the University of Suffolk's Computing Course Leader (School of Engineering, Arts, Science and Technology), we secured funds to support the development of online forms.

13. Access To Justice Foundation - Funder Plus: Grant funding from the National Lottery Community Fund to support learning and development, including consultancy and one place on the Legal Aid Practitioner's Group (LAPG) Management and Leadership programme.

14. Donations from City lawyers: Through the initiative of Roger Finbow we have received various donations from high-net-worth individuals which has gone towards funding our part time Family Solicitor.

Financial review

The charity continues to be dependent on grant funding to achieve its objectives. In the year under review the trustees are grateful to all those funders. The support from these organisations has ensured that Suffolk Law Centre continues to exist and to deliver services to the most vulnerable people of Suffolk.

Further information about our income and expenditure is set out in the Statement of Financial Activities and supporting notes.

The legal costs mostly relate to addressing a complex complaint from a member of the public which required obtaining specialist counsels advice based upon which the complaint was not upheld. This was one-off expenditure. Any cash resources not immediately required are held in bank and building society deposits under powers contained in the memorandum and articles of association.

Income has decreased in the year to £454,777 (2021: £575,760) resulting in a net expenditure of £48,972 (2021: surplus of £124,751). This is expected and planned following the impact of the previous couple of years.

Reserves policy

The trustees actively review the reserves available on a regular basis and given the general uncertainty surrounding funding and project income aim to maintain reserves equivalent to approximately £130,000 (2021: £130,000). This figure is based on the expected level of expenditure over 6 months. This level of reserves takes into account existing and future commitments.

At the 31 March 2022 the free reserves held for general purposes amounted to £158,767 (2021: £171,540). The trustees will look to expense excess funds over the reserve target in due course.

Suffolk Law Centre

Trustees' annual report *(continued)*

Year ended 31 March 2022

Achievements and performance

Our Workstreams

1. Legal Advice Clinics: Our Legal Advice Clinics (LAC) continued to provide free legal advice through a range of specialist law clinics - family, employment, immigration, housing, personal injury and wills & probate, as well as a general law clinic. Following the switch to telephone advice in response to the pandemic, we have continued to offer clinics by phone, with email follow up information where required. Over this year our legal volunteers advised 557 clients. Although face-to-face callers were considerably reduced in 2021-22, our Triage and Reception Officer took over 1,729 enquiries by phone or email, making this our busiest year to date. We have 57 active volunteers on rota (with 13 who volunteer for us occasionally). We are very grateful to Tudor Trust for awarding us another two years funding from April 2022.

2. Tackling Discrimination in the East Project (TDE): Our flagship discrimination legal casework service, Tackling Discrimination in the East, offers legal casework to clients in Suffolk and Norfolk. Funded by the National Lottery Community Fund, TDE combines discrimination casework with a project to enable people with learning disabilities and autism to tackle discrimination: co-produced with peer educators from Ace Anglia under the banner of 'The 3C's: Complain + Challenge = Change'. Over this year we offered legal casework to 87 clients. We also got to know our brilliant peer educators and worked together (online) to develop and deliver the training. The funding ended August 2022 and we are seeking replacement funding for this important service.

3. Legal Aid (Discrimination): Our Discrimination (Face-to-Face) Legal Aid Contract, which supplemented our discrimination casework was suspended by mutual agreement between June 21 until April 22, due to sickness of our Discrimination Supervisor and the decision by her to cease doing casework. So, the caseload of client cases eligible for legal aid was only 9 clients over this year. We have now trained up a replacement Supervisor so the legal aid contract has resumed, though will build up slowly.

4. Housing Team Grow Your Own funding: Supported by funding from The Legal Education Foundation (TLEF), our Housing team has continued to progress over this year, with 1 trainee legal caseworkers joining us. This 3-year flexible development grant is enabling us to build capacity and develop in-house expertise to meet need and address legal advice deserts.

5. Legal Aid (Housing): We have successfully managed our Legal Aid Agency (LAA) contract over this year, enabling us to support more clients to stay in their homes. We also won a contract for the Court Duty Desk at Bury St Edmunds County Court. We are building a steady income-stream through legal aid funded work. In total, the combined caseload of legal aid funded, pro bono work and those advised at the Court Duty Desk over this year has been 122 clients.

6. Nationwide (Housing): To support the development of our Housing team and to keep doing work that falls outside of the scope of Housing Legal Aid, we secured funding from Nationwide (starting April 2021) to enable us to extend caseworker's contracts into 2021-22.

7. Family Legal Advice and Casework team: A service to offer expert legal advice to people making an application to the Family Court or seeking help to find a Family lawyer. The staff team has helped 105 clients this year. Our fortnightly Family Support Clinic, which is run with the generous support of expert legal volunteers offered 171 appointments to clients during the year. Our Family Helpdesk at Ipswich Magistrates Court has been impacted by physical courts being closed during 2021-22, but we are working to reopen it in 2022.

8. Legal Support to Litigants in Person (LSLiP): In partnership with Norfolk Community Law Service (NCLS), the LSLiP project was funded by Access To Justice Foundation and the Ministry of Justice. Our Legal Triage Officers offered initial advice, warm referral and triage to 129 clients with clustered and often complex legal issues.

Suffolk Law Centre

Trustees' annual report *(continued)*

Year ended 31 March 2022

Plans for future periods

Our priorities in our Strategic Plan for 2022-23 are:

1. Striving for sustainability in a post Covid19 environment,
2. Continuing to "Grow Our Own" legal staff and helping to train staff in other law centres in our specialist areas
3. Grow our Reserves to ensure we have funding for posts in periods between grants
4. Maximise efficiency so that we can do more with what we have,
5. Expanding our social policy, scrutiny and public legal education work
6. When resources are available, filling legal advice gaps in terms of social welfare legal issues, in rural areas and those areas in Essex and Cambridge bordering Suffolk

Suffolk Law Centre

Trustees' annual report *(continued)*

Year ended 31 March 2022

Structure, governance and management

Suffolk Law Centre is a Charitable Incorporated Organisation and a charity registered in effect from 12 December 2017. The charity is constituted and governed by trustees under the terms of its memorandum and articles of association.

The current board of trustees and the changes which have occurred since the previous annual report are as stated in the reference and administrative details of these accounts.

Recruitment and appointment of new trustees

New trustees are invited to attend a meeting with the Chairman and the trustees to familiarise themselves with the charity and the context within which it operates.

Our policy for appointing new trustees is to search out people who have skills and characteristics that will be beneficial to the charity. On appointment the trustees receive a copy of the governing documents and Charity Commission trustee documents. New trustees are briefed on the background and work of the charity and future aims.

Risk management

The trustees have identified the major risks facing the charity and have assessed their potential impact. Appropriate systems have been established to monitor and manage these risks.

The Board of Trustees follows the Charity Commissions guidance 'Charities and risk management in identifying and weighting risks.

Related parties

The trustees are trustees of the associated charity Ipswich and Suffolk Council for Racial Equality, known throughout these accounts and locally as ISCRE, who have a close working relationship with Suffolk Law Centre and share space and expertise.

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner reappointment

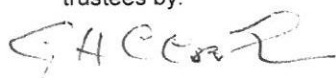
A resolution to appoint L Thurston of Lovewell Blake LLP as independent examiner will be proposed at the next Annual General Meeting.

Suffolk Law Centre

Trustees' annual report *(continued)*

Year ended 31 March 2022

The trustees' annual report was approved on 18/10/22 and signed on behalf of the board of trustees by:



G Clarke MBE (Chair)
Trustee

Suffolk Law Centre

Independent examiner's report to the trustees of Suffolk Law Centre

Year ended 31 March 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

 4/11/22

L Thurston FCCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
First Floor Suite
2 Hillside Business Park
Bury St Edmunds
IP32 7EA

Suffolk Law Centre

Statement of financial activities

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments					
Donations, grants and legacies	4	58,182	396,595	454,777	575,760
Total income		<u>58,182</u>	<u>396,595</u>	<u>454,777</u>	<u>575,760</u>
Expenditure					
Charitable activities	5	68,170	435,579	503,749	451,009
Total expenditure		<u>68,170</u>	<u>435,579</u>	<u>503,749</u>	<u>451,009</u>
Net (expenditure)/income before transfer of funds		(9,988)	(38,984)	(48,972)	124,751
Transfers between funds		1,501	(1,501)	—	—
Net movement in funds		<u>(8,487)</u>	<u>(40,485)</u>	<u>(48,972)</u>	<u>124,751</u>
Reconciliation of funds					
Total funds brought forward		171,540	192,872	364,412	239,661
Total funds carried forward		<u>163,053</u>	<u>152,387</u>	<u>315,440</u>	<u>364,412</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 22 form part of these financial statements.

Suffolk Law Centre

Balance sheet

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	9	9,079	12,729
Current assets			
Debtors	10	25,850	12,250
Cash at bank and in hand		365,592	406,294
		<u>391,442</u>	<u>418,544</u>
Creditors: Amounts falling due within one year	11	<u>(85,081)</u>	<u>(66,861)</u>
Net current assets		306,361	351,683
Total assets less current liabilities		<u>315,440</u>	<u>364,412</u>
Net assets		<u>315,440</u>	<u>364,412</u>
Funds of the charity			
Restricted funds		152,387	192,872
Unrestricted funds		163,053	171,540
Total charity funds	12	<u>315,440</u>	<u>364,412</u>

These financial statements were approved by the board of trustees and authorised for issue on 12.10.22, and are signed on behalf of the board by:


G Clarke MBE
Trustee

The notes on pages 12 to 22 form part of these financial statements.

Suffolk Law Centre

Statement of cash flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(48,972)	124,751
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,183	1,840
Accrued expenses	144	—
<i>Changes in:</i>		
Trade and other debtors	(13,600)	9,187
Trade and other creditors	18,076	58,142
Cash generated from operations	(39,169)	193,920
Net cash (used in)/from operating activities	(39,169)	193,920
Cash flows from investing activities		
Purchase of tangible assets	(1,533)	(12,652)
Net cash used in investing activities	(1,533)	(12,652)
Net (decrease)/increase in cash and cash equivalents	(40,702)	181,268
Cash and cash equivalents at beginning of year	<u>406,294</u>	<u>225,026</u>
Cash and cash equivalents at end of year	<u>365,592</u>	<u>406,294</u>

The notes on pages 12 to 22 form part of these financial statements.

Suffolk Law Centre

Notes to the financial statements

Year ended 31 March 2022

1. General information

The charity is a registered Charitable Incorporated Organisation in England and Wales. The address of the principal office is 46A St. Matthews Street, Ipswich, Suffolk, IP1 3EP, United Kingdom.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The accounts have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient for the charity to be able to continue as a going concern.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Income from grants and contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

The lease payments are for rent and recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment - 33% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations, grants and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	38,182	—	38,182
Grants			
Grants	20,000	396,595	416,595
	<u>58,182</u>	<u>396,595</u>	<u>454,777</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	14,025	—	14,025

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2022

4. Donations, grants and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants	183,010	378,725	561,735
	<u>197,035</u>	<u>378,725</u>	<u>575,760</u>
Analysis of grant income			
		Total 2022 £	Total 2021 £
Restricted			
Justice Foundation		143,571	59,686
Charity Fund		126,315	114,824
Legal Foundation		63,714	99,639
Law Trust		34,000	34,000
Other grants received		14,181	5,818
Legal Aid		10,814	4,001
Foundation		4,000	5,000
Charities Trust		—	36,000
Law Centre		—	19,757
		<u>396,595</u>	<u>378,725</u>
Unrestricted			
Charitable Trust		20,000	20,000
Law Centre		—	88,000
Charity Fund		—	50,250
Council		—	23,574
Job Scheme		—	1,186
		<u>20,000</u>	<u>183,010</u>

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2022

5. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Staff costs	25,064	309,766	334,830
Support costs	43,106	125,813	168,919
	<u>68,170</u>	<u>435,579</u>	<u>503,749</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Staff costs	88,544	183,449	271,993
Support costs	25,867	153,149	179,016
	<u>114,411</u>	<u>336,598</u>	<u>451,009</u>

Analysis of support costs

	2022 £	2021 £
Project costs	125,415	129,959
Office costs	8,854	10,950
Rent	8,798	9,056
Insurance	410	1,288
Travel costs	105	592
Depreciation	5,183	1,840
Advertising	868	3,071
Legal and professional costs	16,322	19,866
Independent examination fees	2,964	2,394
	<u>168,919</u>	<u>179,016</u>

6. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>5,183</u>	<u>1,840</u>

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2022

7. Staff costs

The total staff costs and employee benefit for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	312,445	250,295
Social security costs	16,135	16,621
Pension costs	6,250	5,077
	<u>334,830</u>	<u>271,993</u>

The average head count of employees during the year was 17 (2021: 15).

No employee received employee benefits of more than £60,000 during the year (2021: £Nil).

The key management personnel of the charity comprise the trustees and senior management team as listed on the reference and administration details page of these accounts. The total value of remuneration and benefits received by Key Management Personnel was £31,353 (2021: £38,763).

8. Trustee remuneration and expenses

The trustees were neither entitled to, nor received, any remuneration from the charity during the year. The trustees received reimbursed expenditure for this charities activities totalling £Nil during the year from the charity (2021: £100).

9. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2021	15,168
Additions	<u>1,533</u>
At 31 March 2022	<u>16,701</u>
Depreciation	
At 1 April 2021	2,439
Charge for the year	<u>5,183</u>
At 31 March 2022	<u>7,622</u>
Carrying amount	
At 31 March 2022	<u>9,079</u>
At 31 March 2021	<u>12,729</u>

10. Debtors

	2022 £	2021 £
Trade debtors	16,250	250
Prepayments and accrued income	<u>9,600</u>	<u>12,000</u>
	<u>25,850</u>	<u>12,250</u>

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2022

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	18,311	56,987
Accruals and deferred income	2,538	2,394
Other creditors	64,232	7,480
	<u>85,081</u>	<u>66,861</u>

12. Analysis of charitable funds

Year ended 31 March 2022

Restricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
Legal Advice Clinic	14,705	34,000	(32,061)	–	16,644
Legal Education	20,411	–	(11,307)	–	9,104
Health Justice	1,501	–	–	(1,501)	–
Tackling Discrimination	43,829	126,315	(126,540)	–	43,604
Legal Aid - Housing	4,516	6,460	(9,976)	–	1,000
Legal Aid - Discrimination	–	4,354	(3,854)	–	500
Home Office	(3,843)	14,181	(13,134)	–	(2,796)
GYO	50,814	48,750	(55,598)	–	43,966
Justice Foundation	24,939	108,571	(126,351)	–	7,159
Project Fund	36,000	–	(22,380)	–	13,620
CJF round 2 - MOJ	–	22,995	(21,590)	–	1,405
CJF round 2 - other funders	–	12,005	–	–	12,005
JFF - 2022-24	–	14,964	(9,551)	–	5,413
Hardship Fund - SCF	–	4,000	(3,237)	–	763
	<u>192,872</u>	<u>396,595</u>	<u>(435,579)</u>	<u>(1,501)</u>	<u>152,387</u>

Designated funds

Charitable Trust	4,000	20,000	(19,714)	–	4,286
Justice Bus	9,682	–	(9,682)	–	–
Right To Be Here	3,323	–	(3,323)	–	–
Foundation	1,600	–	(3,101)	1,501	–
Trust	1,645	–	(1,645)	–	–
	<u>20,250</u>	<u>20,000</u>	<u>(37,465)</u>	<u>1,501</u>	<u>4,286</u>

Unrestricted funds

General Funds	<u>151,290</u>	<u>38,182</u>	<u>(30,705)</u>	<u>–</u>	<u>158,767</u>
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Suffolk Law Centre

Notes to the financial statements (continued)

Year ended 31 March 2022

Year ended 31 March 2021

Restricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Legal Advice Clinic	12,903	34,000	(32,197)	—	14,705
Immigration Advice Centre	2,005	—	(2,005)	—	—
Charitable Trust	2,941	—	—	(2,941)	—
Housing and Business Development	4,744	—	(4,744)	—	—
Legal Education	18,604	24,639	(22,832)	—	20,411
Suffolk Family Law Support Project	64	—	(64)	—	—
Health Justice	1,501	—	—	—	1,501
Legal Foundation	16,660	—	(16,196)	(464)	—
EUSS	—	6,110	(858)	(5,252)	—
Right To Be Here	6,007	—	(2,685)	(3,323)	—
Tackling Discrimination	46,949	114,824	(117,944)	—	43,829
Housing Fund	1,825	—	(1,825)	—	—
Foundation	5,000	—	(5,000)	—	—
Justice Bus	53,059	—	(42,894)	(10,165)	—
Legal Aid - Housing	628	4,001	(113)	—	4,516
Home Office	—	17,965	(21,808)	—	(3,843)
Covid Emergency Fund	—	5,000	(5,000)	—	—
Foundation	—	1,500	(1,500)	—	—
GYO	—	75,000	(24,186)	—	50,814
Justice Foundation	—	54,286	(29,347)	—	24,939
Community Justice	—	5,400	(5,400)	—	—
Project Fund	—	36,000	—	—	36,000
	<u>172,890</u>	<u>378,725</u>	<u>(336,598)</u>	<u>(22,145)</u>	<u>192,872</u>

Designated funds

Charitable Trust	—	20,000	(18,941)	2,941	4,000
Justice Bus	—	—	—	9,682	9,682
Right To Be Here	—	—	—	3,323	3,323
Foundation	—	—	—	1,600	1,600
Trust	—	2,000	(355)	—	1,645
	<u>—</u>	<u>22,000</u>	<u>(19,296)</u>	<u>17,546</u>	<u>20,250</u>

Unrestricted funds

General Funds	<u>66,771</u>	<u>175,035</u>	<u>(95,115)</u>	<u>4,599</u>	<u>151,290</u>
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Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2022

Restricted fund purposes:

- Legal Advice Clinic - funding from a Trust to fund the post of Reception & Triage Officer.
- Immigration Advice Centre - to support the immigration advice service as part of the Law Centre Clinic.
- Housing and Business Development - an extension to funding from a Legal Education Fund to fund the development of a legal aid housing project and part pay salary of Business Development Officer to the support development and running of Law Centre.
- A Legal Education Fund: continued funding to pay for the post of Trainee Solicitor and supervision costs.
- Suffolk Family Law Support Project (to May 2019) - funding from Litigants in Person Support Strategy to partly cover costs of this project to give legal information and advice to unrepresented litigants in Ipswich Family Court.
- Health Justice - funding to support research and report: 'Improving Access to Health Justice in Suffolk.
- Legal Foundation - funding to cover staff posts and a Paralegal Intern.
- EUSS funding to deliver a European Union Settled Status Complex Cases project to support vulnerable EU citizens with their applications.
- Tackling Discrimination - Funding from a Community Fund, including The 3 C's (Complain + Challenge = Change) to become a fully accessible Law Centre for people with learning disabilities and autism.
- Housing 2019 Fund - additional grant to further fund Housing Legal Aid Caseworker post and service.
- Foundation - funding to support clients with disabilities.
- Legal Aid - Housing - Legal Aid funding for Housing contract.
- Home Office: a partnership with another County Law Service, to fund and continue to provide advice and Level 1 EUSS support to EU/EEA citizens applying for settled status.
- Covid Emergency: to fund equipment and supplies related to Covid and support to staff to work remotely.
- Foundation: funding to support making our offices Covid-ready, including protective equipment for staff.
- Grow Your Own (Housing): Supported by funding from A Legal Education, our Housing team has grown over this year, with 2 part time legal caseworkers joining us, and our Housing Caseworker reaching Supervisor standard. This flexible development grant is enabling us to build capacity and develop in-house expertise to meet need and address legal advice deserts.
- Justice Foundation to fund the extension of the Justice Bus project, in partnership with another County under the Legal Support for Litigants in Person project (supported by the Ministry of Justice), including the development of our Family Legal Advice team, including posts of Legal Triage Officer, Family Paralegal and Trainee Family Caseworker.

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2022

- Community Justice: to fund a place on the Management & Leadership Programme run by Legal Aid Practitioners Group (LAPG) and management consultancy.
- Project Fund: to fund our housing advice and casework that does not come under legal aid, including 1 full-time Housing Caseworker post.

Designated fund purposes:

- Charitable Trust - a fund that has been reviewed as unrestricted but designated towards the salary of the Practice Manager to support the ongoing development and running of Suffolk Law Centre.
- Justice Bus - Mobile Legal Triage project to take access to justice to rural, vulnerable communities in Suffolk, funded by a Justice Foundation, for which confirmation was sought and approved to utilise towards designated future paralegal costs of the charity as at the year end date.
- Right To Be Here - funding from The Guardian Christmas Appeal to support the various projects as stipulated by the fund provider, for which confirmation was sought and approved to utilise remaining funds towards future designated funds of the charity as at the year end date.
- Foundation - funding designated to support clients with disabilities.
- A Trust: designated to fund our Legal Advice Clinics (LAC) and the post of Reception & Triage Officer.

13. Analysis of net assets between funds

31 March 2022

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	6,274	299	2,506	9,079
Current assets	152,493	3,987	149,881	306,361
Net Assets	158,767	4,286	152,387	315,440

31 March 2021

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	10,320	498	1,911	12,729
Current assets	140,970	19,752	190,961	351,683
Net Assets	151,290	20,250	192,872	364,412

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2022

14. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>406,294</u>	<u>(40,702)</u>	<u>365,592</u>

15. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year for office rent	<u>600</u>	<u>600</u>

16. Related parties

During the year the charity incurred costs of £66,360 (2021: £42,640) received income of £27,913 (2021: £27,074) and made net payments after receipts of £45,927 (2021: £12,229) from Ipswich and Suffolk Council for Racial Equality, a related party charity which shares a number of trustees with the Suffolk Law Centre. At the year end there was an outstanding creditor owed to Ipswich and Suffolk Council for Racial Equality totalling £Nil (2021: £7,480).