

CHARITY REGISTRATION NUMBER: 1176229

Suffolk Law Centre
Unaudited financial statements
31 March 2023

Suffolk Law Centre

Financial statements

Year ended 31 March 2023

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Suffolk Law Centre

Trustees' annual report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

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:

Professor G Thomas (Chair, Appointed 18/04/2023)
P Burton (Appointed 18/03/2022)
J Chimes (Appointed 18/04/2023)
S Gallagher (Appointed 18/04/2023)
J Jones (Appointed 18/04/2023)
M Kurnatowska (Appointed 18/04/2023)
M Naoual (Appointed 18/04/2023)
C Parry-Jones (Appointed 18/04/2023)
Dr J Sandbach (Appointed 18/04/2023)
S Stratton (Appointed 18/04/2023)
G Clarke MBE (Chair, Resigned 18/04/2023)
A Grant OBE (Resigned 18/04/2023)
B Howard (Resigned 14/10/2022)
S Connelly (née Meudec, Resigned 18/04/2023)
E Pettman (Resigned 18/04/2023)
Dr S Rao (Resigned 18/04/2023)
D Weekes (Resigned 18/04/2023)

Senior Management	A Ludwig (Director of Legal Services) S Steward (Practice Manager) S Wardell (Operations and Development Manager)
Charity Secretary	S Steward
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 2023

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 2023

Achievements and performance

Our Workstreams

1. Legal Advice Clinics: coordinated by our LAC Triage Officer, LAC continued to provide free initial legal advice through 8 specialist law clinics - discrimination, employment, family, housing, immigration, personal injury and wills & probate, as well as a general law clinic. Following the switch to telephone advice in 2020, in response to the pandemic, we continued to offer clinics by phone or email where required. Our legal volunteers advised **342 clients**. During 2022 - 23 we ran the LAC with the generous assistance of **40 legal volunteers** on rota. LAC and our Reception has been funded by the **Tudor Trust**.

2. Tackling Discrimination In the East Project (TDE): The 3-year grant funding from National Lottery Reaching Communities ended in August 2022. As no alternative grant funding was secured at this stage, we downsized by making 3 posts (2 vacant) redundant. This left 2 caseworkers (1.6 fte) to finish off pro bono work and undertake legal aid work. We secured a 1-year grant from Awards for All in November 2022, to undertake pro bono casework for disabled people discriminated in or in the pursuit of employment. In February 2023, we were awarded a 3-year grant from Barings Foundation, delivered as a project by Law Centres Network with 2 other Law Centres, to set up a Hub with other support providers to enable disabled people to Join, Stay and Thrive in employment; work started in March 2023.

3. Legal Aid (Discrimination): We successfully managed our Legal Aid Agency (LAA) contract over this year enabling us to support **21 people**, a significant proportion being very vulnerable, through the Legal Help Scheme, of which **6 were full employment tribunal claims** lasting in excess of **4 days** and one of which was a full, disputed county court claim.

4. Housing Team Grow Your Own funding: The team has been supported by grant funding from Essex Community Foundation (ECF) and The Legal Education Foundation (LEF) over this year. ECF funding enabled us to extend into north Essex, to support **13 vulnerable clients** (including care leavers and clients with complex mental health issues) at risk of homelessness. LEF's 3-year flexible development grant supports the salaries of our Housing Team, enabling us to build capacity and develop in-house expertise to meet need and address legal advice deserts. We have run a monthly telephone housing legal advice clinic for clients of Lighthouse Women's Aid, advising **36 clients**, some of whom we have also been able to take on for casework under legal aid.

5. Legal Aid (Housing): This was impacted by the long term sickness absence from August 22-January 23 of our sole Housing Supervisor. Thanks to the stepping up of our Housing caseworker, recruitment of a locum housing solicitor and the consent of the Legal Aid Agency, we have managed our Legal Aid Agency (LAA) contract over this year, enabling us to support more clients to stay in their homes. This included the Court Duty Desk at Bury St Edmunds County Court. In total, the legal aid funded, pro bono work and those advised at the Court Duty Desk over this year has been **107 new clients**, with **127 housing issues resolved**.

6. Family Legal Advice and Casework team: A service to offer expert legal advice to people making an application to the Family Court in private children matters, or seeking help to find a Family lawyer. Our Family service has been funded by the Access To Justice Foundation (ATJF) and Ministry of Justice (MoJ) 'Legal Support to Litigants in Person' (LSLIP) programme until September 2022, and then through 'Help Accessing Legal Support' programme, also funded by ATJF/MoJ. From January 2023, FLAC has been funded by Suffolk County Council under its Violence Against Women and Girls strategy in support of our work with clients experiencing domestic abuse. Our fortnightly Family Support Clinic, which is run with the generous support of expert legal volunteers advised **159 clients** during the year. Our Family casework service was able to provide on-going advice and casework support to **24 clients** dealing with complex legal matters. Our Family Helpdesk at Ipswich Magistrates Court started operating again in January 2023 as Family courts reopened for in-person first hearings, provided information to **41 litigants in person**, including signposting through to our Family services. Between January - March 2023, we have supported **48 clients experiencing domestic abuse**.

Suffolk Law Centre

Trustees' annual report *(continued)*

Year ended 31 March 2023

7. Legal Support to Litigants in Person (LSLIP): This service provides initial advice, warm referral and wraparound support to clients with 'clustered' legal issues, including those facing additional barriers to access to justice such as English as an Additional Language. The service has been funded by the Access To Justice Foundation (ATJF) and Ministry of Justice (MoJ) 'Legal Support to Litigants in Person' (LSLIP) programme until September 2022, and then through 'Help Accessing Legal Support' programme, also funded by ATJF/MoJ. Legal Triage provided ongoing support and advice to **43 clients to resolve nearly 60 legal issues** during the year.

8. EU Settled Status (EUSS) Complex Cases Project: Through our partnership with Norfolk Community Law Service (NCLS), we have been able to continue this service to provide level 1 EUSS OISC registered immigration advice and triage to support EU citizens with their applications for settled status. We supported **41 clients** with their applications.

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

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

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. Additionally, we are very thankful to those individuals and organisations that have generously supported our work through donations.

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

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 increased in the year to £476,815 (2022: £454,777) resulting in a net expenditure of £46,689 (2022: £48,972). 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 (2022: £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 2023 the free reserves held for general purposes amounted to £149,956 (2022: £152,494). 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 2023

Plans for future periods

Our priorities in our Strategic Plan for 2023-24 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 2023

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.

During this period, the Board of Trustees made a decision to recruit and appoint a new Board of Trustees for Suffolk Law Centre, save for the existing Treasurer. The new Trustees were appointed at a Board Meeting on 18th April 2023, during which the existing Trustees stood down, save for the Treasurer, P. Burton.

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 Commission's 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. This is applicable only until 18th April 2023, after which the ISCRE Trustees stood down.

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

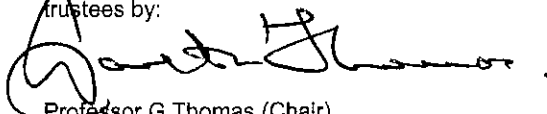
A resolution to appoint L Thurston of Lovewell Blake LLP as independent examiner will be proposed at the next Annual General Meeting.

Suffolk Law Centre

Trustees' annual report *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 01/11/2023 and signed on behalf of the board of trustees by:



Professor G Thomas (Chair)
Trustee

Suffolk Law Centre

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

Year ended 31 March 2023

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet 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.



L Thurston FCCA
Independent Examiner

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

1 December 2023

Suffolk Law Centre

Statement of financial activities

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations, grants and legacies	4	58,535	361,258	419,793	443,963
Charitable activities		57,022	–	57,022	10,814
Total income		<u>115,557</u>	<u>361,258</u>	<u>476,815</u>	<u>454,777</u>
Expenditure					
Charitable activities	5	127,288	396,216	523,504	503,749
Total expenditure		<u>127,288</u>	<u>396,216</u>	<u>523,504</u>	<u>503,749</u>
Net expenditure before transfer of funds		(11,731)	(34,958)	(46,689)	(48,972)
Transfers between funds		6,799	(6,799)	–	–
Net movement in funds		<u>(4,932)</u>	<u>(41,757)</u>	<u>(46,689)</u>	<u>(48,972)</u>
Reconciliation of funds					
Total funds brought forward		163,053	152,387	315,440	364,412
Total funds carried forward		<u>158,121</u>	<u>110,630</u>	<u>268,751</u>	<u>315,440</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 11 to 22 form part of these financial statements.

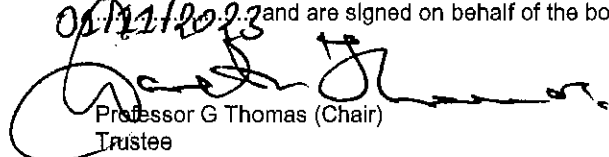
Suffolk Law Centre

Balance sheet

31 March 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	9		4,495		9,079
Current assets					
Debtors	10	14,329		25,850	
Cash at bank and In hand		317,507		365,592	
		331,836		391,442	
Creditors: Amounts falling due within one year	11	(67,580)		(85,081)	
Net current assets			264,256		306,361
Total assets less current liabilities			268,751		315,440
Net assets			268,751		315,440
Funds of the charity					
Restricted funds			110,630		152,387
Unrestricted funds			158,121		163,053
Total charity funds	12		268,751		315,440

These financial statements were approved by the board of trustees and authorised for issue on 09/12/2023 and are signed on behalf of the board by:


Professor G Thomas (Chair)
Trustee

The notes on pages 11 to 22 form part of these financial statements.

Suffolk Law Centre

Notes to the financial statements

Year ended 31 March 2023

1. General Information

The charity is a registered Charitable Incorporated Organisation in England and Wales. The address of the principal and operating 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.

Income tax

As a registered charity, the activities are exempt from United Kingdom Income and Corporation taxation, provided that the income is applied to charitable purposes.

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.

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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 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.

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

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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 2023 £
Donations			
Donations	27,189	7,750	34,939
Grants			
Grants	31,346	353,508	384,854
	<u>58,535</u>	<u>361,258</u>	<u>419,793</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	38,182	—	38,182
Grants			
Grants	20,000	385,781	405,781
	<u>58,182</u>	<u>385,781</u>	<u>443,963</u>

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2023

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

Analysis of grant income

	Total 2023 £	Total 2022 £
Restricted		
Access to Justice Foundation	117,680	143,571
The Legal Education Foundation	91,803	63,714
The National Lottery Foundation	32,714	126,315
Suffolk Community Foundation	27,000	—
Tudor Trust	19,250	34,000
Other grants received	14,035	14,181
Norfolk Community Law Service	11,026	—
Essex Community Foundation	10,000	—
Allen and Overy	10,000	—
Awards for All	10,000	—
The Barling Foundation	10,000	—
Foundation	—	4,000
	<u>353,508</u>	<u>385,781</u>
Unrestricted		
AB Charitable Trust	20,646	20,000
Other unrestricted grants	10,700	—
	<u>31,346</u>	<u>20,000</u>

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2023

5. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff costs	40,178	304,239	344,417
Support costs	87,110	91,977	179,087
	<u>127,288</u>	<u>396,216</u>	<u>523,504</u>

	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>

Analysis of support costs

	2023 £	2022 £
Project costs	136,374	125,415
Office costs	18,604	8,854
Rent	7,056	8,798
Insurance	388	410
Travel costs	503	105
Depreciation	4,584	5,183
Advertising	1,587	868
Legal and professional costs	7,970	16,322
Independent examination fees	2,021	2,964
	<u>179,087</u>	<u>168,919</u>

6. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>4,584</u>	<u>5,183</u>

Suffolk Law Centre

Notes to the financial statements (continued)

Year ended 31 March 2023

7. Staff costs

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

	2023	2022
	£	£
Wages and salaries	323,793	312,445
Social security costs	19,745	16,135
Pension costs	879	6,250
	<u>344,417</u>	<u>334,830</u>

The average head count of employees during the year was 17 (2022: 17).

No employee received employee benefits of more than £60,000 during the year (2022: £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 £87,812 (2022: £31,353). This figure has increased in comparison to previous years as the Key Management Personnel has increased to three staff members (two full time and one part time), instead of two part-time staff.

8. Trustee remuneration and expenses

No trustees received any remuneration or reimbursed expenses during this or the prior year.

9. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2022 and 31 March 2023	<u>16,701</u>
Depreciation	
At 1 April 2022	7,622
Charge for the year	<u>4,584</u>
At 31 March 2023	<u>12,206</u>
Carrying amount	
At 31 March 2023	<u>4,495</u>
At 31 March 2022	<u>9,079</u>

10. Debtors

	2023	2022
	£	£
Trade debtors	4,883	16,250
Prepayments and accrued income	<u>9,446</u>	<u>9,600</u>
	<u>14,329</u>	<u>25,850</u>

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2023

11. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	8,375	18,311
Accruals and deferred income	2,942	2,538
Other creditors	56,263	64,232
	<u>67,580</u>	<u>85,081</u>

Suffolk Law Centre

Notes to the financial statements (continued)

Year ended 31 March 2023

12. Analysis of charitable funds

Year ended 31 March 2023

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Legal Advice Clinic	16,644	19,250	(29,206)	—	6,688
Help Accessing Legal Support (HLAS)	9,104	50,500	(49,579)	—	10,025
Tackling Discrimination In the East	43,604	32,714	(76,509)	352	161
Legal Aid - Housing	1,000	—	—	(1,000)	—
Legal Aid - Discrimination	500	—	—	(500)	—
EUSS	(2,796)	11,026	(8,474)	—	(244)
Grow Your Own (Stronger Sector)	43,966	57,500	(55,068)	—	46,398
Legal Support for Litigants In Person (LSLIP)	7,159	54,286	(61,831)	708	322
Nationwide Community Fund	13,620	—	(13,620)	—	—
CJF round 2 - MOJ	1,405	—	(1,405)	—	—
CJF round 2 - other funders	12,005	—	(12,005)	—	—
Justice First Fellowship (2022-24)	5,413	34,304	(40,085)	—	(368)
Suffolk Hardship Fund	763	7,000	(7,763)	—	—
Therlum Access	—	9,034	(9,072)	38	—
Essex Community Foundation	—	10,000	(6,203)	—	3,797
Quartet Community Foundation	—	5,000	(5,000)	—	—
Donations	—	7,750	(2,677)	—	5,073
Allen & Overy	—	10,000	(8,959)	—	1,041
Awards for all	—	10,000	(2,263)	—	7,737
CJF round 3	—	12,894	(6,497)	(6,397)	—
Violence Against Women & Girls	—	20,000	—	—	20,000
LCN/-Barings Disability Hub Project	—	10,000	—	—	10,000
	<u>152,387</u>	<u>361,258</u>	<u>(396,216)</u>	<u>(6,799)</u>	<u>110,630</u>

Designated funds

AB Charitable Trust	<u>4,286</u>	<u>20,646</u>	<u>(20,679)</u>	<u>—</u>	<u>4,253</u>
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Unrestricted funds

General Funds	<u>158,767</u>	<u>94,911</u>	<u>(106,609)</u>	<u>6,799</u>	<u>153,868</u>
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Suffolk Law Centre

Notes to the financial statements (continued)

Year ended 31 March 2023

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
Help Accessing Legal Support (HLAS)	20,411	–	(11,307)	–	9,104
Health Justice Partnership	1,501	–	–	(1,501)	–
Tackling Discrimination In the East	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
EUSS	(3,843)	14,181	(13,134)	–	(2,796)
Grow Your Own (Stronger Sector)	50,814	48,750	(55,598)	–	43,966
Legal Support for Litigants in Person (LSLiP)	24,939	108,571	(126,351)	–	7,159
Nationwide Community 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
Justice First Fellowship (2022-24)	–	14,964	(9,551)	–	5,413
Suffolk Hardship Fund	–	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

AB Charitable Trust	4,000	20,000	(19,714)	–	4,286
Justice Bus (ATJF)	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 2023

Restricted fund purposes:

- Legal Advice Clinic: Funding from the Tudor Trust to administer the service and fund the post of Reception & LAC Triage Officer.
- Help Accessing Legal Support (HLAS): Funding from The Legal Education Fund to pay for the post of Trainee Solicitor and supervision costs.
- Tackling Discrimination in the East: Funding from the National Lottery Community Fund to offer legal advice and casework in discrimination, including The 3 C's (Complain + Challenge = Change). A co-production project with community partners Ace Anglia and Autism Anglia to raise awareness of discrimination amongst people with learning disabilities and autism.
- EUSS: Funded by the Home Office, a partnership with Norfolk Community Law Service, to fund and continue to provide advice and Level 1 EUSS support to EU/EEA citizens applying for settled status.
- Grow Your Own (Stronger Sector): Funding from The Legal Education Foundation under their Stronger Sector programme. This flexible development grant is enabling us to build capacity and develop in-house expertise to meet need and address legal advice deserts.
- Legal Support for Litigants in Person (LSLIP): Funded by Access to Justice Foundation and the Ministry of Justice to provide early legal advice and casework support to litigants in person. This funding supported the development of our Family Legal Advice team - Family Paralegal, Trainee Family Caseworker and Family Supervisor, as well as our Legal Triage service.
- Justice First Fellowship (2022-24): Funding from The Legal Education Fund to pay for the post of Trainee Solicitor and supervision costs.
- Essex Community Foundation: Funding to support our Housing pro bono outreach work in North Essex.
- Donations: Funding received to support the furtherance of the specific purposes set out by the fund provider.
- Allen & Overy: Funding received to support the furtherance of the specific purposes set out by the fund provider.
- Awards for all: Funding received to support the furtherance of the specific purposes set out by the fund provider.
- Violence Against Women & Girls: Funding received to support the furtherance of the specific purposes set out by the fund provider.
- LCN/-Barings Disability Hub Project: Funding received to support the furtherance of the specific purposes set out by the fund provider.

The following restricted projects have been completed:

- Legal Aid Discrimination and Legal Aid Housing: Legal Aid funding for Housing contracts which have been reassessed and confirmed as unrestricted with the transfers reflected in these accounts.
- Nationwide Community Fund: To fund our housing advice and casework that does not come under legal aid, including a trainee Housing Caseworker post.

Suffolk Law Centre

Notes to the financial statements *(continued)*

Year ended 31 March 2023

- CJF round 2 MOJ and other funders: To fund a place on the Management & Leadership Programme run by Legal Aid Practitioners Group (LAPG) and management consultancy.
- Suffolk Hardship Fund: Funding from the Suffolk Community Foundation received to support the furtherance of the specific purposes set out by the fund provider.
- Therium Access: Funding to support pro bono legal casework and representation in discrimination.
- Quartet Community Foundation: Funding to support unfunded staff posts in legal casework.
- CJF round 3: Funding received to support the furtherance of the specific purposes set out by the fund provider, after the year end date this project has been reassessed and confirmed as unrestricted with the transfer reflected in these accounts.
- Health Justice Partnership: Funding to support research and the report - 'Improving Access to Health Justice in Suffolk'. This project was completed in the year ended 31 March 2022.

Designated fund purposes:

- AB 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.

The following designated projects have been completed:

- Justice Bus (ATJF): 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 prior 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 prior year end date.
- Foundation: Funding designated to support clients with disabilities. This project was completed in the year ended 31 March 2022.
- A Trust: Designated to fund our Legal Advice Clinics (LAC) and the post of Reception & Triage Officer. This project was completed in the year ended 31 March 2022.

Suffolk Law Centre

Notes to the financial statements (continued)

Year ended 31 March 2023

13. Analysis of net assets between funds

31 March 2023

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	3,912	100	483	4,495
Current assets	149,956	4,153	110,147	264,256
Net Assets	153,868	4,253	110,630	268,751

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

14. Operating lease commitments

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

	2023 £	2022 £
Not later than 1 year for office rent	1,200	1,200

15. Related parties

During the year the charity incurred costs of £41,531 (2022: £66,360) received income of £27,479 (2022: £27,913) and made net payments after receipts of £12,393 (2022: £45,927) 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 £1,658 (2022: £Nil).