

# MERSEYSIDE LAW CENTRE LIMITED

England & Wales · Charity number 1199464

## Details

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**Other names** MERSEYSIDE LAW CENTRE LTD

**Status** Registered

**Legal form** Charitable company

**Company number** [09882302](#)

**Registered** 2022-06-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Merseyside Law Centre  
Kuumba Imani Millenium Centre  
4 Princes Road  
Liverpool  
L8 1TH

**Phone** 01517090504

**Email** [enquiries@merseysidelawcentre.co.uk](mailto:enquiries@merseysidelawcentre.co.uk)

**Website** <https://www.merseysidelawcentre.co.uk>

## Activities

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**Objects:** THE RELIEF OF POVERTY, SUFFERING AND DISTRESS AMONG PERSONS RESIDENT, STUDYING OR WORKING IN MERSEYSIDE AND THE SURROUNDING AREAS BY (A) PROVIDING THEM WITH LEGAL SERVICES WHICH THEY COULD NOT OTHERWISE OBTAIN BECAUSE OF A LACK OF MEANS AND (B) EDUCATING THEM ON THEIR LEGAL RIGHTS AND RESPONSIBILITIES AND ON THE OPERATION OF THE LAW AND LEGAL SYSTEM. THE CHARITY MAY ADVANCE SUCH OTHER CHARITABLE PURPOSES AS ARE BENEFICIAL FOR THE PEOPLES OF MERSEYSIDE AND THE SURROUNDING AREAS

**Activities:** Merseyside Law Centre is set up to provide access to justice for people in need through the provision of legal advice and representation.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

## Geography

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- Halton
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Warrington
- Wigan
- Wirral

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£525,198	£485,728	£395,860	13
2024-03-31	£578,929	£402,983	£356,390	10
2023-03-31	£471,878	£291,434	-	-

## Trustees

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Name	Role	Appointed
Bernard Wentworth		2022-10-06
Gillian Anne Moglione MBE		2015-11-20
Mark Weights		2015-11-20
Maureen Patricia Wilson		2022-10-06

**MERSEYSIDE LAW CENTRE LIMITED**

England & Wales - Charity number 1199464

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# Accounts

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# **MERSEYSIDE LAW CENTRE LIMITED**

**ANNUAL REPORT &  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2025**

**Company Number: 09882302  
Charity Number: 1199464**

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# **MERSEYSIDE LAW CENTRE LIMITED**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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The trustees are pleased to present their report for the year ended 31<sup>st</sup> March 2025.

The financial statements have been prepared in accordance with the charity's trust deed, 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 (FRS 102) (effective 1<sup>st</sup> January 2019).

### **OBJECTIVES AND ACTIVITIES**

The purposes of the charitable company are: the relief of poverty, suffering and distress among persons resident studying or working in Merseyside and the surrounding areas by

- a) providing them with legal services which they could not otherwise obtain because of the lack of means
- b) educating them on their legal rights and responsibilities and on the operation of the law and legal systems.

### **Public Benefit Statement**

The trustees confirm that they have referred to the Charity Commissions guidance on public benefit when reviewing the charities aims and objectives, in planning future activities, and setting the policies for the year.

The main activities undertaken for the public benefit are the provision of free, independent legal advice, assistance and representation with housing, homelessness, immigration and asylum and welfare benefits.

### **ACHIEVEMENTS AND PERFORMANCE**

Once again, this year's annual report shows the important service that Merseyside Law Centre delivers for the residents of Merseyside. We have delivered advice to residents of Liverpool, Knowsley, St Helens, Sefton, and Wirral during the last year. The advice and support provided by Merseyside Law Centre (MLC) has life changing results – enabling people to stay in their homes, helping them to cope a little better with the cost-of-living, and reducing anxiety for those who are faced with multiple and complex issues.

### **Achievements**

During April 2024 to March 2025, we have:

- Dealt with 2,255 enquiries.
- Opened 491 new housing cases.
- Opened 139 new welfare benefits cases.
- Opened 10 immigration cases.
- Achieved £799,315 in financial gains for clients (including one-off payments and ongoing/annual amounts).

### **Our clients**

From the data that we have collected during the reporting period, we can identify that:

- 42% of our clients were female and 36% were male (unspecified/prefer not to say 22%).
- For those clients that reported their age, the majority (88%) are aged between 25 and 64 years old, with 35 to 44 (26%) and 45 to 54 (23%) being the most common ages within this wider grouping.

# MERSEYSIDE LAW CENTRE LIMITED

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

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- 10% are disabled and 90% non-disabled.
- Of those that described their ethnicity 8% are of Asian ethnicity, 9% are Black, 2% Mixed, 8% describe themselves as other and 73% are White.

The majority of our enquirers and clients are from Liverpool and the rest of Merseyside:

- Liverpool – 70.7%
- Knowsley – 6.1%
- St Helens – 4.3%
- Sefton – 3.2%
- Wirral – 7.7%
- Other locations outside area of benefit – 8%

### Housing

Housing enquiries are by far the largest type of enquiries and cases that we deal with, at 51% of all enquiries and 77% of all new cases opened.

With both a Legal Aid contract and HLPAS delivery, as well as drop-ins, and a web-based enquiry form, there are a range of ways for clients to access our housing advice services. Due to staff capacity, we can't deal with all housing enquiries, but despite this, we make a significant impact on our clients' lives including:

<b>Outcome</b>	<b>Number clients</b>
Homelessness delayed	83
Homelessness prevented / remained in property	166
<b>TOTAL</b>	<b>249</b>

### Case study – Dave's Story

Dave was living in a one-bedroom flat in a House of Multiple Occupation (HMO) with his two young children, who had recently moved in with him on a full-time basis. The property not only lacked adequate space but was also in disrepair, resulting in cold and damp conditions.

An improvement notice had been issued to the landlord, who made some attempts at fixing the situation; however, these efforts did not work. The overall environment was adversely affecting both the mental and physical health of the client and his children.

Dave told us that he had submitted a homelessness application several months before. Despite making nearly daily inquiries with the council, he had yet to receive a response or a decision regarding his application. After taking on his case and reviewing all of the information we issued a letter before action, indicating our intention to the council to pursue an investigation of the case. Within two weeks, Dave contacted us to tell us that he had been offered a three-bedroom house. Dave was very grateful for the advice he'd got from us and said:

*"It's as though my life is starting all over again for the better."*

### Welfare Benefits

Welfare benefit enquiries make up 15% of all enquiries and 22% of all new cases opened.

With the addition of a Welfare Team Lead post in March 2024, and the appointment of an over 65's caseworker in September 2024 (funded by Independent Age), the number of welfare cases has risen from 55 in 2023-24 to 149 in 2024-25.

## **MERSEYSIDE LAW CENTRE LIMITED**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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Through the welfare benefits advice provided 70+ clients have received financial gains that include one off and ongoing/annual benefit awards.

#### **Case study – Sarah's Story**

Sarah is married with a young family. She has been grappling with debilitating illnesses for over two years. Although she has a professional background that has a substantial earning potential, due to her illnesses, her working life has been affected. Sarah did have support from her work colleagues to make some necessary workplace adjustments, but due to her ongoing illnesses, Sarah needed to reduce her working hours.

Sarah's health challenges continued to the point where she was no longer able to do basic tasks, such as cooking for her family and taking her children to and from school. Because of this, Sarah's husband had to reduce his working hours to care for both her and their children. The financial strain that resulted from all of these changes was very stark. They had gone from both working and being reasonably financially stable to being reliant on foodbanks.

As part of our support, we prepared a written submission and presented the relevant appeal documents. Our attendance at the tribunal was instrumental in Sarah being awarded standard daily living and enhanced mobility support. This represented a significant increase in her benefits, elevating her weekly support from £26.90 to £140, along with an additional annual benefit of £5,881.20.

#### **Immigration**

During 2022/23 Merseyside Law Centre began a journey to develop immigration advice as a new area of delivery. Working in partnership with Greater Manchester Immigration Aid Unit (GMIAU) and as part of the Justice Together Initiative funding programme, MLC gained funding to develop the service. Following the appointment of an experienced immigration Solicitor in February 2023, we were able to apply for a Legal Aid contract in Immigration and started delivery. With a Trainee Solicitor assisting in the delivery of immigration advice, we were able to deliver a much-needed area of advice, especially once we had moved to our new premises in Toxteth.

Following the loss of our senior immigration solicitor, we continued to deliver the service working with GMIAU who supervised the work of the Trainee Solicitor. In November 2024 our Trainee Solicitor qualified but decided to leave the organisation to take up a post with a commercial solicitors firm. Since then, existing open immigration cases have been undertaken by staff from GMIAU. We have suspended the Legal Aid contract and worked to try and recruit immigration staff – both at solicitor and caseworker levels but have been unsuccessful. For the remainder of the financial year, we have not been able to deliver immigration advice, for which there is a huge gap in provision in the City.

#### **Staffing changes during 2024 - 2025**

##### **New CEO**

In 2024 the Board of Trustees agreed to create a CEO post for the organisation, which would release the Head of Legal Practice (HOLP) from the Director role, enabling her to focus on legal advice planning and delivery for the organisation, supervision of Trainee Solicitors, as well as her own caseload.

Our new CEO started in August 2024 and as a non-advice practising CEO with over 30 years' experience of working in the voluntary sector, she has brought a range of skills and experience, including senior management, fundraising, governance and charity law and compliance, that has been very beneficial to the organisation.

# **MERSEYSIDE LAW CENTRE LIMITED**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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### **Fundraiser & Data Analyst**

Our Fundraising & Data Analyst, Dave Coe, very sadly passed away at the end of March 2025. Dave was not only a popular, funny and charming person to work with, but also played a huge role in the sustainability of the organisation. His success at fundraising was instrumental in helping the centre to grow, and he is very sorely missed.

We haven't recruited to the post, meaning existing staff have taken on the work of analysing data, writing funder reports as well as identifying and responding to funding opportunities.

### **Operations Director**

Our Operations Director moved to a newly created Finance Officer post in January 2025. Originally part of the Operations Director role, the new Finance Officer post has enabled an even greater focus on finance planning and record-keeping for the organisation. The retention of an experienced member of staff has been very beneficial to the organisation, enabling continuity and the sharing of information for a new operations staff member. Interim operations staffing while a new Operations Manager post was recruited proved invaluable during the end of the financial year.

### **Partnerships**

#### **Raise Advice**

MLC don't deliver debt advice, so we work in partnership with raise Advice to facilitate debt appointments for MLC clients. During the year we have assisted 81 of our clients to access debt advice on things like: applications for Breathing Space, negotiating repayments, DROs and debts written off.

#### **West Derby Centre for Social Justice**

During the year we worked in partnership with Ian Byrne MP on the development of the West Derby Centre for Social Justice. Launched in March 2025, the Centre provides a range of different types of advice directed at the Dovecot community and surrounding areas in Liverpool. A community on the fringe of the City, Dovecot is an area of deprivation, where residents are often reluctant to seek advice if they need to travel to the city centre to access it. Partner organisations delivering services from the Centre recognise the benefits of having outreach services at the Centre, as they are able to meet with hard-to-reach clients.

#### **Liverpool Access to Advice Network**

MLC are an executive committee member of the Liverpool Access to Advice Network (LATAN). LATAN is the community of practice for Liverpool's free legal advice sector, providing activities, resources and a focus for collaborative working. Made up of nearly 200 partner organisations the network aims to help advice and support organisations to be better informed, work collaboratively, provide a joint voice in consultations on policy and practice, all to maximise the effectiveness of a local free legal advice sector that has seen funding reduce and rising demand.

### **FINANCIAL REVIEW**

Total income for the year was £525,198 (2024: £578,929) of which £327,264 (2024: £315,502) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £485,728 (2024: £402,983) leaving a surplus for the year of £39,470 (2024: surplus £175,946).

At 31st March 2025 the charitable company's reserves stood at £395,860 (2024: £356,390) of which £94,283 (2024: £120,577) represented restricted funds.

# **MERSEYSIDE LAW CENTRE LIMITED**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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### **RISK ASSESSMENT**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

The Cost-of-Living crisis continues to be a factor for both the organisation and for our clients - staffing costs and utilities are increasing and the number of clients facing hardship is increasing. 2025 has presented the start of a difficult year for accessing funders – due to increasing costs for charities, changing funder priorities and funding strategies, competition for funding has increased considerably. Government policy to cut funding to local authorities continues to have an extreme impact on the independent advice sector. Our risk management has focused on the threat to our income streams and our planning for the future has been shaped around strategic development that protects our core services and positions us to be able to respond to emerging opportunities, including partnerships and collaborations, increase sustainability and meet increasing need.

### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and six months of running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £301,577 of which £3,437 is represented by tangible assets, less designated funds £57,709. leaving surplus free unrestricted reserves of £240,431. The charitable company requires £30,079 for redundancy provision £66,085 for six months running' costs, (total £96,164).

The trustees plan for the balance of the unrestricted reserves is for salary of an unfilled welfare rights team leader post, additional salary costs which will be incurred following an organisational wide pay review and increased/additional office costs to help us meet increased demand.

### **PLANS FOR FUTURE**

For 2025-26 we plan to continue our work towards sustainability. Our aim is not only to maintain a sound financial footing, but to work to meet the increasing challenges of the legal advice/representation needs of our community.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 20<sup>th</sup> November 2015 (company number 09882302) and registered as a charity (charity number 1199464) on 28<sup>th</sup> June 2022.

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 20<sup>th</sup> November 2015 and amended by special resolution 23<sup>rd</sup> September 2021.

#### **Appointment of trustees**

As set out in the Articles of Association, trustees of the charitable company, may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors are to retire.

#### **Trustee Induction and training**

Trustees undertake an induction when they join the board, discuss their prospective role and responsibilities with the Chair, the Director, and other key trustees. Any training is bespoke to this role.

**MERSEYSIDE LAW CENTRE LIMITED**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**Organisation**

The board of trustees administers the charity. The board normally meets every two months. The Director is appointed by the trustees to manage the day-to-day operations of the charitable company.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Merseyside Law Centre Limited	
<b>Company Number</b>	09882302	
<b>Charity Number</b>	1199464	
<b>Registered Office</b>	Kuumba Imani Millenium Centre 4 Princes Road Liverpool, England L8 1TH	
<b>Trustees</b>	S Cotter-Burgess G A Moglione M Weights B Wentworth M Wilson	(Resigned 12 <sup>th</sup> December 2024)
<b>Secretary</b>	J Coe E Reed	(Resigned 19 <sup>th</sup> November 2024) (Appointed 19 <sup>th</sup> November 2024)
<b>Independent Examiner</b>	Ying Huang ACCA LCVS 151 Dale Street Liverpool L2 2AH	
<b>Bankers</b>	Lloyds Bank PLC South Shields King St Po Box 1000 BX1 1LT	

**Signed on behalf of the Board of Trustees**



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**M Weights- Trustee**

**Date:** ..... 09/12/2025

**MERSEYSIDE LAW CENTRE LIMITED**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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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 as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining 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.

The financial statements have been prepared in accordance with the charity's trust deed, 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 (FRS 102) (effective 1<sup>st</sup> January 2019).

**By Order of the Board**



.....  
**M Weights- Trustee**

Kuumba Imani Millenium Centre  
4 Princes Road  
Liverpool, England  
L8 1TH

Date: ..... 09/12/2025 .....

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MERSEYSIDE LAW CENTRE LIMITED

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I report on the accounts of the charitable company for year ended 31<sup>st</sup> March 2025, which are set out on pages 10 to 24.

Respective  
responsibilities of  
trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's  
statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**   
Relevant professional qualification or body: **ACCA**  
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: .....10/12/2025.....

**MERSEYSIDE LAW CENTRE LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	41,249	-	41,249	22,470
Charitable activities	3b	156,007	327,264	483,271	555,690
Investments	3c	678	-	678	640
Other income	3d	-	-	-	129
<b>Total income</b>		<b>197,934</b>	<b>327,264</b>	<b>525,198</b>	<b>578,929</b>
<b>Expenditure on:</b>					
Charitable activities	4	132,170	353,558	485,728	402,983
<b>Total expenditure</b>		<b>132,170</b>	<b>353,558</b>	<b>485,728</b>	<b>402,983</b>
<b>Net income/(expenditure), net movement in funds</b>		<b>65,764</b>	<b>(26,294)</b>	<b>39,470</b>	<b>175,946</b>
Total funds brought forward	10,11	235,813	120,577	356,390	180,444
<b>Total funds carried forward</b>	9-11	<b>301,577</b>	<b>91,283</b>	<b>392,860</b>	<b>356,390</b>
		=====	=====	=====	=====

The notes on pages 13 to 24 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

**MERSEYSIDE LAW CENTRE LIMITED**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2025**

Company Number 09882302

	Notes	31 <sup>st</sup> March 2025		31 <sup>st</sup> March 2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		5,652		4,296
<b>Current assets</b>					
Debtors	6	83,283		101,548	
Cash at bank and in hand		375,540		327,441	
		-----		-----	
		458,823		428,989	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(16,393)		(23,473)	
		-----		-----	
<b>Net current assets</b>			442,430		405,516
			-----		-----
<b>Net assets</b>			<b>448,082</b>		<b>409,812</b>
Creditors: amounts falling due after more than one year	8		(52,222)		(53,422)
			-----		-----
<b>Total assets less current liabilities</b>			<b>395,860</b>		<b>356,390</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	9, 10	301,577		235,813	
Restricted funds	9,11	94,283		120,577	
			-----		-----
			<b>395,860</b>		<b>356,390</b>
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on ..... 09/12/2025, and signed on their behalf by:

  
 .....  
**M Weights- Trustee**

Date ..... 09/12/2025 .....

**MERSEYSIDE LAW CENTRE LIMITED**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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	Notes	31 <sup>st</sup> March 2025		31 <sup>st</sup> March 2024	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	16		50,535		124,708
<b>Investing activities</b>					
Purchase of tangible fixed assets		(2,436)		(-)	
<b>Net cash (used in) investing activities</b>			(-)		(-)
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			<b>48,099</b>		<b>124,708</b>
Cash and cash equivalents at beginning of year			327,441		202,733
<b>Cash and cash equivalents at end of year</b>			<b>375,540</b>		<b>327,441</b>
<b>Represented by:</b>					
Cash at bank and in hand			375,540		327,441

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**1. Limited Liability**

The charity is a company limited by guarantee without share capital. Each member's liability is limited to £10.

**2. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared in accordance with the charity's trust deed, 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 (FRS 102) (effective 1<sup>st</sup> January 2019).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Fund accounting**

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

**Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised.

Income from investment relates to bank interest received and is recognised when the amount is certain. Income received on funds for a specific purpose is allocated to that fund were material.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

**Fixed Assets**

Capital expenditure stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	20% reducing balance basis
Fixtures and Fittings	20% reducing balance basis

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

**Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Income and endowments from:**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>a. Donations and legacies</b>				
Donations	2,236	-	2,236	470
General grants	39,013	-	39,013	22,000
	-----	-----	-----	-----
	<b>41,249</b>	<b>-</b>	<b>41,249</b>	<b>22,470</b>
	=====	=====	=====	=====

Donations and legacies income for year end 2024 related wholly to unrestricted fund.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>b. Charitable activities</b>				
Access to Justice Foundation	-	168,428	168,428	149,419
Albert Hunt Trust	-	8,000	8,000	7,000
Contract and sales income	156,007	-	156,007	203,207
Independent Age	-	42,131	42,131	-
John Moores Foundation	-	10,000	10,000	8,000
LCVS Community Impact Fund	-	-	-	3,240
Legal Education Foundation	-	5,000	5,000	-
Legal Service income	-	-	-	35,731
Liverpool City Council Community Recourse Grant	-	12,500	12,500	25,000
National Lottery Community Fund	-	-	-	55,524
Our Liverpool	-	46,192	46,192	-
P H Holt Foundation	-	7,500	7,500	-
Room hire	-	-	-	1,250
Sam and Bella Sebba Charitable Foundation	-	-	-	40,000
Steve Morgan Foundation	-	27,513	27,513	27,319
	<u>156,007</u> =====	<u>327,264</u> =====	<u>483,271</u> =====	<u>555,690</u> =====

Income from charitable activities for year end 2024 comprised £240,188 for unrestricted funds and £315,502 related to restricted funds.

<b>c. Investments</b>	£	£	£	£
Bank interest	678	-	678	640
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

Investments income for year end 2024 related wholly to unrestricted fund.

<b>d. Other income</b>	£	£	£	£
HMRC interest income	-	-	-	129
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

Other income for year end 2024 related wholly to unrestricted fund.

**MERSEYSIDE LAW CENTRE LIMITED****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**4. Expenditure on charitable activities**

	<b>Direct Charitable Expenditure £</b>	<b>Support &amp; Governance Costs £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
To provide legal services	249,038	236,690	<b>485,728</b>	<b>402,983</b>
	=====	=====	=====	=====

**a. Analysed as follows:**

	<b>2025 £</b>	<b>2024 £</b>
<i>Direct charitable expenditure:</i>		
Staff salaries costs	214,629	194,683
Pension	5,565	5,431
Interpreters, court fees	9,524	20,823
Equipment	4,835	3,107
Subscriptions	13,619	10,448
Clients' payments	-	3,000
Room hire	-	230
Volunteer expenses	810	346
Travel and subsistence costs	56	208
	-----	-----
	<b>249,038</b>	<b>238,276</b>
	-----	-----

**MERSEYSIDE LAW CENTRE LIMITED****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<i>Support &amp; Governance costs:</i>		
Staff salaries costs	152,619	115,480
Pension	3,844	2,865
Temporary staff	4,005	-
Recruitment	345	347
Computer support and software	3,771	8,212
Consultancy and professional fees	10,779	2,667
Donation	-	90
Building running costs	37,683	18,522
Insurance	4,894	2,106
Office costs	3,583	2,557
Website costs	500	-
Sundry	3,681	1,680
Training	3,198	5,725
Archiving		101
DBS fees	2,601	392
Refreshments	417	369
HMRC charges	-	817
Bank charges	93	87
Loss on disposal of fixed assets	-	17
Payroll fees	1,920	-
Accountancy fees	1,677	1,595
Depreciation charge	1,080	1,078
	<b>236,690</b>	<b>164,707</b>
<b>Total expenditure on charitable activities</b>	<b>485,728</b>	<b>402,983</b>

£353,558 (2024: £229,752) of the above expenditure relates to restricted funding.

<b>b. Staff Costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gross salaries and wages	341,231	289,667
Social security costs	26,017	20,496
Pension Costs	9,409	8,296
	<b>376,657</b>	<b>318,459</b>

**c. Particulars of employees:**

The average number of employees during the period was 13 (2024: 10), and calculated on the basis of full-time equivalents, was as follows:

	<b>2025</b>	<b>2024</b>
Charitable activities	<b>10.65</b>	<b>11.00</b>

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

No employee received emoluments of more than £60,000 during the year (2024: Nil).

The Trustees, being also the Directors of the Company, are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year.

**5. Tangible fixed assets**

	<b>Computer Equipment</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2024	3,335	2,538	5,873
Additions	2,436	-	2,436
	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2025</b>	<b>5,771</b>	<b>2,538</b>	<b>8,309</b>
	-----	-----	-----
<b>Accumulated Depreciation</b>			
Balance at 1 <sup>st</sup> April 2024	1,036	541	1,577
Charge for the year	681	399	1,080
	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2025</b>	<b>1,717</b>	<b>940</b>	<b>2,657</b>
	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2025</b>	<b>4,054</b>	<b>1,598</b>	<b>5,652</b>
	=====	=====	=====
<b>Net Book Value at 31<sup>st</sup> March 2024</b>	<b>2,299</b>	<b>1,997</b>	<b>4,296</b>
	=====	=====	=====

**6. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Work in progress	65,582	52,456
Prepayments	701	516
Other Debtors	17,000	48,576
	-----	-----
	<b>83,283</b>	<b>101,548</b>
	=====	=====

**7. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Creditors and Accruals	5,613	2,344
Other Creditors	1,200	1,200
VAT	1,003	1,532
Taxation and social security	6,960	15,206
Pension	1,617	3,191
	-----	-----
	<b>16,393</b>	<b>23,473</b>
	=====	=====

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**8. Creditors: amounts falling due more than one year**

	2025	2024
	£	£
Other Creditors	52,222	53,422
	=====	=====

Other creditors consist of Legal Aid overpayment being repaid £1,200 per year.

**9. Analysis of net assets between funds**

2025	Tangible Fixed Assets	Net Current Assets	Creditors due more than one year	Total
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	3,437	292,653	(52,222)	243,868
<b>Designated</b>				
Justice Together Trainee	-	42,709	(-)	42,709
Welfare Benefits Post	-	15,000	(-)	15,000
	-----	-----	-----	-----
	3,437	350,362	(52,222)	301,577
<b>Restricted Funds</b>				
Access to Justice Foundation	1,029	3,281	(-)	4,310
Albert Hunt Trust	-	8,000	(-)	8,000
Independent Age	593	24,595	(-)	25,188
John Moores Foundation	-	2,500	(-)	2,500
Legal Education Foundation	593	-	(-)	593
Our Liverpool	-	46,192	(-)	46,192
P H Holt Foundation	-	7,500	(-)	7,500
	-----	-----	-----	-----
	2,215	92,068	(-)	94,283
	-----	-----	-----	-----
<b>Total Funds</b>	<b>5,652</b>	<b>442,430</b>	<b>(52,222)</b>	<b>395,860</b>
	=====	=====	=====	=====

**MERSEYSIDE LAW CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

2024	Tangible Fixed Assets	Net Current Assets	Creditors due more than one year	Total
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	4,296	167,252	(53,422)	118,126
<b>Designated</b>				
Justice Together Trainee	-	37,687	(-)	37,687
Welfare Benefits Post	-	40,000	(-)	40,000
Dovecot Justice Hub	-	40,000	(-)	40,000
	----- 4,296	----- 284,939	----- (53,422)	----- 235,813
<b>Restricted Funds</b>				
Access to Justice Foundation	-	91,201	(-)	91,201
John Moores Foundation	-	667	(-)	667
LCVS Community Impact Fund	-	1,382	(-)	1,382
National Lottery Awards for All	-	7,327	(-)	7,327
Sam and Bella Sebba Charitable Foundation	-	20,000	(-)	20,000
	----- -	----- 120,577	----- (-)	----- 120,577
<b>Total Funds</b>	----- <b>4,296</b> =====	----- <b>405,516</b> =====	----- <b>(53,422)</b> =====	----- <b>356,390</b> =====

**10. Unrestricted Funds**

2025	Movements in the year				Reserves at end of year
	Reserves at Beginning of year	Income	Expenditure	Transfer between funds	
	£	£	£	£	£
General Fund	118,126	167,553	(106,811)	65,000	243,868
<b>Designated</b>					
Justice Together Trainee	37,687	30,381	(25,359)	-	42,709
Welfare Benefits Post	40,000	-	(-)	(25,000)	15,000
Dovecot Justice Hub	40,000	-	(-)	(40,000)	-
	----- <b>235,813</b> =====	----- <b>197,934</b> =====	----- <b>(132,170)</b> =====	----- <b>-</b> =====	----- <b>301,577</b> =====

# MERSEYSIDE LAW CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

2024	Reserves at Beginning of year £	Movements in the year			Reserves at end of year £
		Income £	Expenditure £	Transfer between funds £	
General Fund	109,410	218,443	(129,727)	(80,000)	118,126
<b>Designated</b>					
Justice Together Trainee	36,207	44,984	(43,504)		37,687
Welfare Benefits Post	-	-	(-)	40,000	40,000
Dovecot Justice Hub	-	-	(-)	40,000	40,000
	<u>145,617</u>	<u>263,427</u>	<u>(173,231)</u>	<u>-</u>	<u>235,813</u>
	=====	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

Designated funds are set aside for new trainee a new employee and new project due to start in year end 2025

Transfer of funds is the movement of the designated funds

### 11. Restricted Funds

2025	Reserves at Beginning of year £	Movements in the year		Reserves at end of year £
		Income £	Expenditure £	
Access to Justice Foundation	91,201	168,428	(255,319)	4,310
Albert Hunt Trust	-	8,000	(-)	8,000
Independent Age	-	42,131	(16,943)	25,188
John Moores Foundation	667	10,000	(8,167)	2,500
LCVS Community Impact Fund	1,382	-	(1382)	-
Legal Education Foundations	-	5,000	(4,407)	593
Liverpool City Council Community Recourse Grant	-	12,500	(12,500)	-
National Lottery Awards for All	7,327	-	(7,327)	-
Our Liverpool	-	46,192	(-)	46,192
P H Holt Foundation	-	7,500	(-)	7,500
Sam and Bella Sebba Charitable Foundation	20,000	-	(20,000)	-
Steve Morgan Foundation	-	27,513	(27,513)	-
	<u>120,577</u>	<u>327,264</u>	<u>(353,558)</u>	<u>94,283</u>
	=====	=====	=====	=====

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

2024	Reserves at Beginning of year £	Movements in the year		Reserves at end of year £
		Income £	Expenditure £	
Access to Justice Foundation	-	149,419	(58,218)	91,201
Albert Hunt Trust	-	7,000	(7,000)	-
John Moores Foundation	-	8,000	(7,333)	667
Law Centre Network	7,500	-	(7,500)	-
LCVS Community Impact Fund	-	3,240	(1,858)	1,382
Liverpool City Council Community Recourse Grant	-	25,000	(25,000)	-
National Lottery Awards for All	7,327	-	(-)	7,327
National Lottery Community Fund	-	55,524	(55,524)	-
Sam and Bella Sebba Charitable Foundation	20,000	40,000	(40,000)	20,000
Steve Morgan Foundation	-	27,319	(27,319)	-
	<b>34,827</b>	<b>315,502</b>	<b>(229,752)</b>	<b>120,577</b>

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes.

**Access to Justice Foundation** – Contribution towards social welfare advice and specialist legal welfare advice

**Albert Hunt Trust** - Contribution towards advice service

**Independent Age** – Support older people in financial hardship advice

**John Moores Foundation** – Contribution towards essential computer support

**Law Centre Network** - Contribution towards advice service

**LCVS Community Impact Fund** - Contribution towards laptops for volunteers and new office space

**Legal Education Foundation** – Contribution towards trainee solicitors' salary and oncosts

**Liverpool City Council Community Recourse Grant** – Contribution towards advice service

**National Lottery Awards for All** – Contribution toward multilingual translation services.

**National Lottery Community Fund** - Contribution toward cost-of-living project

**Our Liverpool** – Contribution towards support for people seeking asylum, refugees and vulnerable migrants.

**P H Holt Foundation** – Contribution towards volunteer equipment

**Sam and Bella Sebba Charitable Foundation** – Contribution towards immigration advice

**Steve Morgan Foundation** – Contribution towards an assessment and triage worker in the Dovecot office.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**12. Lease Commitments**

Merseyside Law Centre has a lease agreement with Kuumba Imani Millennium Centre Limited for three years for the period of 1<sup>st</sup> March 2023 to 28<sup>th</sup> February 2026. Plus, Dovecot mac for one year for the period of 1<sup>st</sup> September 2024 to 31<sup>st</sup> August 2025.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Due 1 year	22,260	15,260
Due 1 to 2 years	-	15,260
	-----	-----
	<b>22,260</b>	<b>30,520</b>
	=====	=====

**13. Contingent Liabilities**

The Charitable Company did not have any contingent liabilities at 31<sup>st</sup> March 2025 and 31<sup>st</sup> March 2024.

**14. Related Party Transactions**

There were no material related party transactions during the year which require disclosure.

**15. Guarantees**

As at 31<sup>st</sup> March 2025, 5 members had given a guarantee of £10 each in the event of the charitable company winding-up; total: £50. (2024: 5 Members £50)

**16. Cash generated from operations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Surplus for the year	39,470	175,946
<b>Adjustments for:</b>		
Depreciation	1,080	1,078
Loss on disposal of tangible fixed asset	-	17
<b>Movements in working capital:</b>		
(Increase)/decrease in debtors	18,265	(53,646)
Increase/(decrease) in creditors	(7,080)	2,513
Increase/(decrease) in creditors due more than one year	(1,200)	(1,200)
	-----	-----
<b>Cash generated from operations</b>	<b>50,535</b>	<b>124,708</b>
	=====	=====

**MERSEYSIDE LAW CENTRE LIMITED**

England & Wales - Charity number 1199464

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# Accounts

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# **MERSEYSIDE LAW CENTRE LIMITED**

**ANNUAL REPORT &  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2024**

**Company Number: 09882302**

**Charity Number: 1199464**

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## **MERSEYSIDE LAW CENTRE LIMITED**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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The trustees are pleased to present their report for the year ended 31<sup>st</sup> March 2024.

The financial statements have been prepared in accordance with the charity's trust deed, 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 (FRS 102) (effective 1<sup>st</sup> January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The purposes of the charitable company are: the relief of poverty, suffering and distress among persons resident studying or working in Merseyside and the surrounding areas by

- a) providing them with legal services which they could not otherwise obtain because of the lack of means
- b) educating them on their legal rights and responsibilities and on the operation of the law and legal systems.

#### **Public Benefit Statement**

The trustees confirm that they have referred to the Charity Commissions guidance on public benefit when reviewing the charities aims and objectives, in planning future activities, and setting the policies for the year.

The main activities undertaken for the public benefit are the provision of free, independent legal advice, assistance and representation with housing, homelessness, immigration and asylum and welfare benefits.

#### **ACHIEVEMENTS AND PERFORMANCE**

Following the move of the Merseyside Law Centre (MLC) head office from Bold Street to the Kuumba Imani Millennium Centre and a strategic planning session held in March 2023, we started the 2023-24 financial year with plans to consolidate the organisation.

As part of the strategic planning process, staff, volunteers and Trustees expressed their excitement at recent moves and changes for the organisation, were proud to be able to continue to deliver for residents across the region and identified MLC strengths that included:

- The experience, skills and commitment of the team.
- The connection to networks locally and nationally.
- The new immigration and asylum service, particularly relevant due to the move to Kuumba Imani.
- The flexibility and adaptability of the organisation.
- The reputation of the organisation – especially with clients.

Once again, this year's annual report shows the important service that Merseyside Law Centre delivers for the residents of Merseyside. We have delivered advice to resident of Liverpool, Knowsley, Sefton, Wirral and Halton during the last year. The advice and support provided by MLC has life changing results, enabling people to stay in their homes, helping them to cope a little better with the cost-of-living, and reducing anxiety for those who are faces with multiple and complex issues.

During 2023-24 the team have achieved financial gains for clients of £664,032.

# **MERSEYSIDE LAW CENTRE LIMITED**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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### **Welfare Benefits:**

During the period, our Welfare Benefits team was reduced due to funding and staffing changes. Despite this, the team worked on 55 cases for clients. Recruitment during February 2023 saw a new Welfare Team Lead appointed in March 2023. This new appointment paved the way for a redevelopment of welfare cases, especially for developing legal aid (although since LASPO in 2013 large areas of welfare are out of scope for legal aid support) and Exceptional Case Fund cases, in order to develop our offer to local residents. This work is set to develop further during 2024-25.

### **Housing:**

During the period, our Housing Team worked on 519 cases for clients. Demand for support was exceptionally high during the year, with 1,065 enquiries. The recruitment of a Housing Team Leader in February 2023 and an experienced caseworker proved to be timely in order to deal with the increased level of demand.

### **Immigration:**

During the period, our new Immigration advice service started to develop further. With both an immigration solicitor and immigration caseworker/trainee solicitor in post at the start of the financial year we were confident of developing a much-needed service for residents. Changes to staffing later in the financial year affected our service delivery, but despite this the staff worked on 141 cases during the year.

### **Partnership working and connections**

- We continued to work in partnership with the Liverpool Access to Advice Network (LATAN), joining its Committee early 2023. Linking with LATAN Committee members such as Raise, Citizens Advice Liverpool, and Shelter, this network membership provides a means to build ever greater links with other advice organisations, to join together to advocate for increased funding and support for the advice sector with the local authority, government, and other policy makers.
- As members of Liverpool Law Society, we continued to support the work of the society, especially through membership of the Access to Justice Sub-committee, the Joint Forum for Access to Justice, and through events such as the Liverpool Legal Walk.
- Our partnerships with the University of Liverpool and Liverpool John Moores University continue to be developed, including hosting student placements from both universities in this financial year.

### **FINANCIAL REVIEW**

Total income for the year was £578,929 (2023: £471,878) of which £315,502 (2023: £206,347) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £402,983 (2023: £291,434) leaving a surplus for the year of £175,946 (2023: £180,444).

At 31st March 2024 the charitable company's reserves stood at £356,390 (2023: £180,444) of which £120,577 (2023: 34,827) represented restricted funds.

### **RISK ASSESSMENT**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

## **MERSEYSIDE LAW CENTRE LIMITED**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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The Cost-of-Living crisis will be our greatest challenge yet. It is a multi-faceted issue and financially appears to be a 'perfect storm' in that staff costs and utilities are increasing, the number of clients facing hardship is increasing and the charitable funders we rely on are receiving far greater demand for their limited funds.

In addition, Government policy to cut funding to local authorities continues to have an extreme impact on the independent advice sector. Our risk management has focused on the threat to our income streams and our planning for the future has been shaped around strategic development that protects our core services and positions us to be able to respond to emerging opportunities, including partnerships and collaborations, increase sustainability and meet increasing need.

#### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and six months of running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £235,813 of which £4,296 is represented by tangible assets, less designated funds £117,687. leaving surplus free unrestricted reserves of £113,830. The charitable company requires £19,694 for redundancy provision £86,616 for six months running costs, (total £106,310).

The trustees plan for the balance of the unrestricted reserves is for salary of an unfilled welfare rights team leader post, additional salary costs which will be incurred following an organisational wide pay review and increased/additional office costs to help us meet increased demand.

#### **PLANS FOR FUTURE**

For 2024-25 we plan to continue increasing our sustainability. Our aim is not only to maintain a sound financial footing, but to work to meet the increasing challenges of the legal advice/representation needs of our community. During the strategic planning session in March 2023, we identified that 2024-25 has the potential to provide new opportunities, the possibility of a new government and a more settled/consolidated MLC paves the way for our organisation to be robust, flexible, and to service those who are in desperate need for social welfare law advice.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 20<sup>th</sup> November 2015 (company number 09882302) and registered as a charity (charity number 1199464) on 28<sup>th</sup> June 2022.

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 20<sup>th</sup> November 2015 and amended by special resolution 23<sup>rd</sup> September 2021.

#### **Appointment of trustees**

As set out in the Articles of Association, trustees of the charitable company, may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors are to retire.

#### **Trustee Induction and training**

Trustees undertake an induction when they join the board, discuss their prospective role and responsibilities with the Chair, the Director, and other key trustees. Any training is bespoke to this role.

**MERSEYSIDE LAW CENTRE LIMITED**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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**Organisation**

The board of trustees administers the charity. The board normally meets every two months. The Director is appointed by the trustees to manage the day-to-day operations of the charitable company.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Merseyside Law Centre Limited	
<b>Company Number</b>	09882302	
<b>Charity Number</b>	1199464	
<b>Registered Office</b>	Kuumba Imani Millenium Centre 4 Princes Road Liverpool, England L8 1TH	
<b>Trustees</b>	S Cotter-Burgess G A Moglione P Simm (Resigned 9 <sup>th</sup> March 2024) M Weights B Wentworth M Wilson	
<b>Secretary</b>	J Coe (Resigned 19 <sup>th</sup> November 2024) E Reed (Appointed 19 <sup>th</sup> November 2024)	
<b>Independent Examiner</b>	Ying Huang ACCA LCVS 151 Dale Street Liverpool L2 2AH	
<b>Bankers</b>	Lloyds Bank PLC South Shields King St Po Box 1000 BX1 1LT	

**Signed on behalf of the Board of Trustees**



.....  
**M Weights- Trustee**

**Date:** ..... 19/12/2024 .....

**MERSEYSIDE LAW CENTRE LIMITED**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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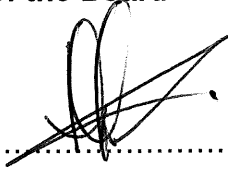
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining 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.

The financial statements have been prepared in accordance with the charity's trust deed, 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 (FRS 102) (effective 1<sup>st</sup> January 2019).

**By Order of the Board**



.....  
**M Weights- Trustee**

Kuumba Imani Millenium Centre  
4 Princes Road  
Liverpool, England  
L8 1TH

Date: ..... 19/12/2024 .....

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MERSEYSIDE LAW CENTRE LIMITED

Respective  
responsibilities of  
trustees and examiner

I report on the accounts of the charitable company for year ended 31<sup>st</sup> March 2024, which are set out on pages 8 to 22.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement


My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's  
statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**  
Relevant professional qualification or body: **ACCA**  
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**  
Dated: 12/20/2024

Signed by:  
  
DF051AE92ERD4B6...

**MERSEYSIDE LAW CENTRE LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	3a	22,470	-	22,470	127,505
Charitable activities	3b	240,188	315,502	555,690	344,268
Investments	3c	640	-	640	105
Other income	3d	129	-	129	-
<b>Total income</b>		<b>263,427</b>	<b>315,502</b>	<b>578,929</b>	<b>471,878</b>
<b>Expenditure on:</b>					
Charitable activities	4	173,231	229,752	402,983	291,434
<b>Total expenditure</b>		<b>173,231</b>	<b>229,752</b>	<b>402,983</b>	<b>291,434</b>
<b>Net income, net movement in funds</b>		<b>90,196</b>	<b>85,750</b>	<b>175,946</b>	<b>180,444</b>
Total funds brought forward	10,11	145,617	34,827	180,444	-
<b>Total funds carried forward</b>	9-11	<b>235,813</b>	<b>120,577</b>	<b>356,390</b>	<b>180,444</b>

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

All the above amounts relate to continuing activities of the charitable company.

**MERSEYSIDE LAW CENTRE LIMITED**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2024**

Company Number 09882302

	Notes	31 <sup>st</sup> March 2024		31 <sup>st</sup> March 2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		4,296		5,391
<b>Current assets</b>					
Debtors	6	101,548		47,902	
Cash at bank and in hand		327,441		202,733	
		-----		-----	
		428,989		250,635	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(23,473)		(20,960)	
		-----		-----	
<b>Net current assets</b>			405,516		229,675
			-----		-----
<b>Net assets</b>			<b>409,812</b>		<b>235,066</b>
Creditors: amounts falling due after more than one year	8	(53,422)		(54,622)	
			-----		-----
<b>Total assets less current liabilities</b>			<b>356,390</b>		<b>180,444</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	9, 10	235,813		145,617	
Restricted funds	9,11	120,577		34,827	
			-----		-----
			<b>356,390</b>		<b>180,444</b>
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on ..... 12/12/2024, and signed on their behalf by:

  
 .....  
**M Weights- Trustee**

Date ..... 19/12/2024

**MERSEYSIDE LAW CENTRE LIMITED**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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	Notes	31 <sup>st</sup> March 2024		31 <sup>st</sup> March 2023	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	16		124,708		208,632
<b>Investing activities</b>					
Purchase of tangible fixed assets		(-)		(5,899)	
<b>Net cash (used in) investing activities</b>			(-)		(5,899)
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			124,708		202,733
Cash and cash equivalents at beginning of year			202,733		-
<b>Cash and cash equivalents at end of year</b>			<b>327,441</b>		<b>202,733</b>

**Represented by:**

	31 <sup>st</sup> March 2024		31 <sup>st</sup> March 2023	
	£	£	£	£
Cash at bank and in hand		327,441		202,733

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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**1. Limited Liability**

The charity is a company limited by guarantee without share capital. Each member's liability is limited to £10.

**2. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared in accordance with the charity's trust deed, 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 (FRS 102) (effective 1<sup>st</sup> January 2019).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Fund accounting**

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

**Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised.

Income from investment relates to bank interest received and is recognised when the amount is certain. Income received on funds for a specific purpose is allocated to that fund were material.

## **MERSEYSIDE LAW CENTRE LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Fixed Assets**

Capital expenditure stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	20% reducing balance basis
Fixtures and Fittings	20% reducing balance basis

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# MERSEYSIDE LAW CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

### Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3. Income and endowments from:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>a. Donations and legacies</b>				
Donations	470	-	470	1,184
General grants	22,000	-	22,000	20,000
Donation from Merseyside Law Centre "the company"	-	-	-	106,321
	-----	-----	-----	-----
	<b>22,470</b>	<b>-</b>	<b>22,470</b>	<b>127,505</b>
	=====	=====	=====	=====

Donations and legacies income for 2023 related wholly to unrestricted fund.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>b. Charitable activities</b>				
Access to Justice Foundation	-	149,419	149,419	33,880
Albert Hunt Trust	-	7,000	7,000	-
Big Help Project	-	-	-	10,000
Clothworkers Foundation	-	-	-	6,000
Contract	203,207	-	203,207	102,327
Desk rental income	-	-	-	4,980
John Moores Foundation	-	8,000	8,000	-
Law Centre Network	-	-	-	15,000
LCVS Community Impact Fund	-	3,240	3,240	-
Legal Education Foundation (SM)	-	-	-	10,083
Legal Education Foundation (JFF)	-	-	-	20,164
Legal Service income	35,731	-	35,731	24,364
Liverpool City Council Community Recourse Grant	-	25,000	25,000	12,500
Mayoral Neighbourhood Fund	-	-	-	10,000
National Lottery Awards for All	-	-	-	9,770
National Lottery Community Fund	-	55,524	55,524	-
Our Liverpool	-	-	-	12,500
Room hire	1,250	-	1,250	6,250
Sam and Bella Sebba Charitable Foundation	-	40,000	40,000	40,000
Steve Morgan Foundation	-	27,319	27,319	26,450
	<b>240,188</b>	<b>315,502</b>	<b>555,690</b>	<b>344,268</b>

Income from charitable activities in 2023 comprised £137,921 for unrestricted funds and £206,347 related to restricted funds.

<b>c. Investments</b>	£	£	£	£
Bank interest	<b>640</b>	-	<b>640</b>	<b>105</b>

Investments income for 2023 related wholly to unrestricted fund.

<b>d. Other income</b>	£	£	£	£
HMRC interest income	<b>129</b>	-	<b>129</b>	-

Other income for 2023 related wholly to unrestricted fund.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**4. Expenditure on charitable activities**

	<b>Direct Charitable Expenditure</b>	<b>Support &amp; Governance Costs</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
To provide legal services	238,276	164,707	<b>402,983</b>	<b>291,434</b>
	=====	=====	=====	=====

**a. Analysed as follows:**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<i>Direct charitable expenditure:</i>		
Staff salaries costs	194,683	136,028
Pension	5,431	3,626
Interpreters, court fees	20,823	17,250
Equipment	3,107	643
Subscriptions	10,448	8,721
Clients' payments	3,000	-
Room hire	230	-
Volunteer expenses	346	-
Travel and subsistence costs	208	3,075
	-----	-----
	<b>238,276</b>	<b>169,343</b>
	-----	-----
<i>Support &amp; Governance costs:</i>		
Staff salaries costs	115,480	80,028
Pension	2,865	2,145
Recruitment	347	-
Computer support and software	8,212	8,073
Consultancy and professional fees	2,667	2,592
Donation	90	-
Building running costs	18,522	16,533
Insurance	2,106	980
Office costs	2,557	5,527
Sundry	1,680	-
Training	5,725	1,226
Archiving	101	2,869
DBS fees	392	-
Refreshments	369	-
HMRC charges	817	-
Bank charges	87	80
Loss on disposal of fixed assets	17	-
Accountancy fees	1,595	1,530
Depreciation charge	1,078	508
	-----	-----
	<b>164,707</b>	<b>122,091</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>402,983</b>	<b>291,434</b>
	=====	=====

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

£229,752 (2023: £171,520) of the above expenditure relates to restricted funding.

b. Staff Costs	2024	2023
	£	£
Gross salaries and wages	289,667	204,306
Social security costs	20,496	11,750
Pension Costs	8,296	5,771
	-----	-----
	<b>318,459</b>	<b>221,827</b>
	=====	=====

c. Particulars of employees:

The average number of employees during the period was 10.00 (2023: 9.92), and calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Charitable activities	11.0	10.8
	=====	=====

No employee received emoluments of more than £60,000 during the year (2023: Nil).

The Trustees, being also the Directors of the Company, are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year.

**5. Tangible fixed assets**

	Computer Equipment	Fixtures and Fittings	Total
<b>Cost</b>	£	£	£
Balance at 1 <sup>st</sup> April 2023	3,361	2,538	5,899
Additions	-	-	-
Disposal	(26)	(-)	(26)
	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2024</b>	<b>3,335</b>	<b>2,538</b>	<b>5,873</b>
	-----	-----	-----
<b>Accumulated Depreciation</b>			
Balance at 1 <sup>st</sup> April 2023	466	42	508
Charge for the year	579	499	1,078
Disposal	(9)	(-)	(9)
	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2024</b>	<b>1,036</b>	<b>541</b>	<b>1,577</b>
	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2024</b>	<b>2,299</b>	<b>1,997</b>	<b>4,296</b>
	=====	=====	=====
<b>Net Book Value at 31<sup>st</sup> March 2023</b>	<b>2,895</b>	<b>2,496</b>	<b>5,391</b>
	=====	=====	=====

**MERSEYSIDE LAW CENTRE LIMITED****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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**6. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Work in progress	52,456	43,582
Prepayments	516	-
Other Debtors	48,576	4,320
	-----	-----
	<b>101,548</b>	<b>47,902</b>
	=====	=====

**7. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Creditors and Accruals	2,344	2,337
Other Creditors	1,200	14,630
VAT	1,532	
Taxation and social security	15,206	3,993
Pension	3,191	
	-----	-----
	<b>23,473</b>	<b>20,960</b>
	=====	=====

**8. Creditors: amounts falling due more than one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other Creditors	<b>53,422</b>	<b>54,622</b>
	=====	=====

Other creditors consist of Legal Aid overpayment being repaid £1,200 per year.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**9. Analysis of net assets between funds**

2024	Tangible Fixed Assets	Net Current Assets	Creditors due more than one year	Total
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	4,296	167,252	(53,422)	118,126
<b>Designated</b>				
Justice Together Trainee	-	37,687	(-)	37,687
Welfare Benefits Post	-	40,000	(-)	40,000
Dovecot Justice Hub	-	40,000	(-)	40,000
	-----	-----	-----	-----
	4,296	284,939	(53,422)	235,813
<b>Restricted Funds</b>				
Access to Justice Foundation	-	91,201	(-)	91,201
John Moores Foundation	-	667	(-)	667
LCVS Community Impact Fund	-	1,382	(-)	1,382
National Lottery Awards for All	-	7,327	(-)	7,327
Sam and Bella Sebba Charitable Foundation	-	20,000	(-)	20,000
	-----	-----	-----	-----
	-	120,577	(-)	120,577
	-----	-----	-----	-----
<b>Total Funds</b>	<b>4,296</b>	<b>405,516</b>	<b>(53,422)</b>	<b>356,390</b>
	=====	=====	=====	=====
2023	Tangible Fixed Assets	Net Current Assets	Creditors due more than one year	Total
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	5,391	194,848	(54,622)	145,617
<b>Restricted Funds</b>				
Law Centre Network	-	7,500	(-)	7,500
National Lottery Awards for All	-	7,327	(-)	7,327
Sam and Bella Sebba Charitable Foundation	-	20,000	(-)	20,000
	-----	-----	-----	-----
	-	34,827	(-)	34,827
	-----	-----	-----	-----
<b>Total Funds</b>	<b>5,391</b>	<b>229,675</b>	<b>(54,622)</b>	<b>180,444</b>
	=====	=====	=====	=====

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**10. Unrestricted Funds**

2024	Reserves at Beginning of year £	Movements in the year			Reserves at end of year £
		Income £	Expenditure £	Transfer between funds £	
General Fund	109,410	218,443	(129,727)	(80,000)	118,126
<b>Designated</b>					
Justice Together Trainee	36,207	44,984	(43,504)		37,687
Welfare Benefits Post	-	-	(-)	40,000	40,000
Dovecot Justice Hub	-	-	(-)	40,000	40,000
	<b>145,617</b>	<b>263,427</b>	<b>(173,231)</b>	<b>-</b>	<b>235,813</b>

2023	Reserves at Beginning of year £	Movements in the year			Reserves at end of year £
		Income £	Expenditure £		
General Fund	-	269,031	(123,414)		145,617

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

Designated Funds – Set aside for new trainee a new employee and new project due to start in year end 2025

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**11. Restricted Funds**

2024	Reserves at Beginning of year £	Movements in the year		Reserves at end of year £
		Income £	Expenditure £	
Access to Justice Foundation	-	149,419	(58,218)	91,201
Albert Hunt Trust	-	7,000	(7,000)	-
John Moores Foundation	-	8,000	(7,333)	667
Law Centre Network	7,500	-	(7,500)	-
LCVS Community Impact Fund	-	3,240	(1,858)	1,382
Liverpool City Council Community Recourse Grant	-	25,000	(25,000)	-
National Lottery Awards for All	7,327	-	(-)	7,327
National Lottery Community Fund	-	55,524	(55,524)	-
Sam and Bella Sebba Charitable Foundation	20,000	40,000	(40,000)	20,000
Steve Morgan Foundation	-	27,319	(27,319)	-
	<b>34,827</b>	<b>315,502</b>	<b>(229,752)</b>	<b>120,577</b>

2023	Reserves at Beginning of year £	Movements in the year		Reserves at end of year £
		Income £	Expenditure £	
Access to Justice Foundation	-	33,880	(33,880)	-
Big Help Project	-	10,000	(10,000)	-
Clothworkers Foundation	-	6,000	(6,000)	-
Law Centre Network	-	15,000	(7,500)	7,500
Legal Education Foundation (SM)	-	10,083	(10,083)	-
Legal Education Foundation (JFF)	-	20,164	(20,164)	-
Liverpool City Council Community Recourse Grant	-	12,500	(12,500)	-
Mayoral Neighbourhood Fund	-	10,000	(10,000)	-
National Lottery Awards for All	-	9,770	(2,443)	7,327
Our Liverpool	-	12,500	(12,500)	-
Sam and Bella Sebba Charitable Foundation	-	40,000	(20,000)	20,000
Steve Morgan Foundation	-	26,450	(26,450)	-
	-	<b>206,347</b>	<b>(171,520)</b>	<b>34,827</b>

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes.

**Access to Justice Foundation** – Contribution towards social welfare advice and specialist legal welfare advice

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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- Albert Hunt Trust** - Contribution towards advice service
- Big Help Project** – Contribution towards immigration advice
- Clothworkers Foundation** – Contribution towards the upgrade of the office furniture.
- John Moores Foundation** – Contribution towards essential computer support
- Law Centre Network** - Contribution towards advice service
- LCVS Community Impact Fund** - Contribution towards laptops for volunteers and new office space
- Legal Education Foundation (SM)** – Contribution towards solicitors’ salary and oncosts
- Legal Education Foundation (JFF)** – Contribution towards trainee solicitors’ salary and oncosts
- Liverpool City Council Community Recourse Grant** – Contribution towards advice service
- Mayoral Neighbourhood Fund** – Contribution towards services in Dovecot
- National Lottery Awards for All** – Contribution toward multilingual translation services.
- National Lottery Community Fund** - Contribution toward cost of living project
- Our Liverpool** – Contribution towards support for people seeking asylum, refugees and vulnerable migrants.
- Sam and Bella Sebba Charitable Foundation** – Contribution towards immigration advice
- Steve Morgan Foundation** – Contribution towards an assessment and triage worker in the Dovecot office.

**12. Lease Commitments**

Merseyside Law Centre has a lease agreement with Kuumba Imani Millennium Centre Limited for three years for the period of 1<sup>st</sup> March 2023 to 28<sup>th</sup> February 2026.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Due 1 year	15,260	15,260
Due 1 to 2 years	15,260	30,520
	-----	-----
	<b>30,520</b>	<b>45,780</b>
	=====	=====

**13. Contingent Liabilities**

The Charitable Company did not have any contingent liabilities at 31<sup>st</sup> March 2024 and 31<sup>st</sup> March 2023.

**14. Related Party Transactions**

There were no material related party transactions during the year which require disclosure.

**15. Guarantees**

As at 31<sup>st</sup> March 2024, 5 members had given a guarantee of £10 each in the event of the charitable company winding-up; total: £50. (2023: 6 Members £60)

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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**16. Cash generated from operations**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Surplus for the year	175,946	180,444
<b>Adjustments for:</b>		
Depreciation	1,078	508
Loss on disposal of tangible fixed asset	17	-
<b>Movements in working capital:</b>		
(Increase)/decrease in debtors	(53,646)	(47,902)
Increase/(decrease) in creditors	2,513	20,960
Increase/(decrease) in creditors due more than one year	(1,200)	54,622
	-----	-----
<b>Cash generated from operations</b>	<b>124,708</b>	<b>208,632</b>
	=====	=====

**MERSEYSIDE LAW CENTRE LIMITED**

England & Wales - Charity number 1199464

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# Accounts

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# **MERSEYSIDE LAW CENTRE LIMITED**

**ANNUAL REPORT &  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2023**

**Company Number: 09882302  
Charity Number: 1199464**

**CONTENTS**

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Notes to the Financial Statements	11

# **MERSEYSIDE LAW CENTRE LIMITED**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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The trustees are pleased to present their report for the year ended 31<sup>st</sup> March 2023.

The financial statements have been prepared in accordance with the charity's trust deed, 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 (FRS 102) (effective 1<sup>st</sup> January 2019).

### **OBJECTIVES AND ACTIVITIES**

The purposes of the charitable company are: the relief of poverty, suffering and distress among persons resident studying or working in Merseyside and the surrounding areas by a) providing them with legal services which they could not otherwise obtain because of the lack of means and b) educating them on their legal rights and responsibilities and on the operation of the law and legal systems.

#### **Public Benefit Statement**

The trustees confirm that they have referred to the Charity Commissions guidance on public benefit when reviewing the charities aims and objectives, in planning future activities, and setting the policies for the year.

The main activities undertaken for the public benefit are the provision of free, independent legal advice, assistance and representation with housing, homelessness, immigration and asylum and welfare benefits.

### **ACHIEVEMENTS AND PERFORMANCE**

The last year was one of the most exciting and challenging since the creation of Merseyside Law Centre in 2015. We became operational in 2017 following the sad demise of Merseyside Welfare Rights, finally succumbing to post LASPO and local authority cuts in funding. Almost immediately our small, under resourced, fledgling Law Centre was, like many organisations, severely impacted by Covid and in its wake a cost-of-living crisis, leading to unprecedented demand for our services.

Originally established as a non-profit company, we achieved charitable status in June 2022. Despite the many challenges Merseyside Law Centre has flourished celebrating our 5th anniversary in November 2022. It is a testament to the commitment and resilience of our staff and trustees that we have survived and grown. We began the year by moving our Dovecot advice service to our new offices in Dovecot Multi Activity Centre where we started our new face to face triage service. We had a well-attended official launch in July and the service has been very busy ever since.

We've had a number of staff changes during the year saying goodbye to our senior housing solicitor and experienced welfare caseworker, who moved on to new challenges. We recruited 4 new team members including both housing and immigration team leaders, a triage coordinator, and a fundraiser. We bid a fond farewell to long serving Board member and Liverpool City Council Councillor Nick Crofts, wishing him well in his new role. 3 new Board members joined us including 2 experienced lawyers and a HR and safeguarding expert. Towards the end of the year, we had a very successful strategic planning day and ended the year moving head office from our 20-year home on Bold Street to the Kuumba Imani Millennium Centre, an iconic multi use building in the heart of the Liverpool 8 community.

## **MERSEYSIDE LAW CENTRE LIMITED**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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This year's annual report shows the important service that Merseyside Law Centre delivers for the residents of Merseyside. We have achieved our goal to provide support across the Liverpool City Region, delivering for clients in Liverpool, Knowsley, St Helens, Halton, Warrington, Sefton and the Wirral. We managed to maintain both a remote service and in-person appointments and drop-ins and continue to adapt our services to meet the needs of our clients.

Despite enquiries and cases reaching record levels we stepped into the breach to deliver essential in court duty services following the closure in December 2022 of the long-term provider, Liverpool Community Advice (LCA). We helped to ensure that those most at threat of homelessness received vital legal advice at the door of the court. We committed to this as Court Duty advisers have been described as the legal equivalent of A&E doctors on the frontline of assisting clients to defend possession proceedings providing tangible access to justice. We continued to work in partnership with other providers to ensure delivery the court duty scheme in Birkenhead and Liverpool and have committed to this long term.

#### **Welfare Benefits:**

During the period April 1st 2022 to March 31st 2023, our Welfare Benefits team worked on 306 cases for clients. They succeeded in achieving a financial gain for the clients of £567,876. We successfully appealed in 121 of these cases. We have made provision to recruit a welfare team leader to continue to develop this vital area of work in 2023.

#### **Housing:**

During the period April 1st 2022 to March 31st 2023, our Housing Team worked on 914 cases for clients. 850 of those resulted in improved outcomes for clients. 218 clients were saved from imminent eviction by our representation in court. We have recruited a housing team leader and an experienced caseworker to deal with increased demand.

#### **Immigration:**

During the period April 1st 2022 to March 31st 2023 we started our new Immigration advice service. We achieved OISC accreditation, and our small team worked on 92 cases for clients. The majority of initial cases were advice only, 10 clients were given leave to remain and another 11 were given the right to take employment. The relatively small number of cases was due to the first cases only being opened in June as this was a new service. The numbers began to grow towards the end of the period following recruitment of our immigration solicitor/team leader.

#### **Collaborations:**

Merseyside Law Centre developed a close working relationship with Liverpool Access to Advice Network (LATAN) during this year. Our Director joined the organisational committee and MLC have joined the LATAN referral network. LATAN's work is focused on helping Liverpool City Council to acknowledge the positive impact the advice sector has for citizens and working together to ensure a sustainable, well resourced free legal advice provision across the city.

Merseyside Law Centre have also worked with Liverpool University and Liverpool John Moores University (LJMU). Liverpool University have worked with MLC on gathering and analysing valuable client feedback data enabling us to better target our services. Liverpool John Moores University have worked closely with us to develop our Exceptional Case Funding project, which aims to increase access to justice and provide expert representation for those clients facing complex welfare benefit tribunals. LJMU also provide student volunteers to assist with our triage process and increase capacity at our drop-in surgeries.

## **MERSEYSIDE LAW CENTRE LIMITED**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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We continue to work in collaboration with the Justice Together Initiative (JTI), led by Greater Manchester Immigration Aid Unit, to establish and grow our immigration area of practice to try to address the lack of free immigration and asylum advice across the north west. The initiative has seen us develop close partnerships with organisations supporting vulnerable migrants such as Asylum Link Merseyside, Merseyside Refugee Support Network and The Big Help Project.

Our Legal Education Foundation funded Justice First Trainee Solicitor qualified in December 2022.

#### **Developing our Infrastructure:**

Internally we have managed to maintain a strong infrastructure both in terms of management, finances and resources.

We have maintained and strengthened our Board of Trustees. Siobhan Cotter – Burgess has remained as Chair, Mark Weights has taken the role of Treasurer, Gillian Moglione MBE who has vast experience of work with domestic violence charities has retained her important role on the board and we have recruited 3 very highly experienced professionals in the sphere of Social Welfare: Bernard Wentworth, Maureen Wilson and Peter Simm have joined the board.

Despite a very challenging funding climate and increasing costs have maintained our income and grown reserve levels.

We have continued our year-on-year increase in legal aid income helping us to build a sustainable law centre fit for the future. Maximising this growth in income for the provision of legal services will be a priority in the years to come as we continue to aim for a sustainable balance between Legal Aid/legal services income and charitable funding.

Over the year we continued to receive support for our services and organisational development from our major charitable funders including Access to Justice Foundation, Legal Education Foundation, Steve Morgan Foundation, AB Charitable Trust, National Lottery, John Moores Foundation, Law Centres Network, Justice Together Initiative and Liverpool City Council.

Our move to the Kuumba Imani Millennium Centre in Toxteth this year has been a great success, moving from the commercial setting of our previous office to a genuine gateway and advice hub in Liverpool's most diverse community.

#### **FINANCIAL REVIEW**

Total income for the year was £471,878 of which £206,347 related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £291,434 leaving a surplus for the year of £180,444.

At 31st March 2023 the charitable company's reserves stood at £180,444 of which £34,827 represented restricted funds.

#### **RISK ASSESSMENT**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

## **MERSEYSIDE LAW CENTRE LIMITED**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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The Cost-of-Living crisis will be our greatest challenge yet. It is a multi-faceted issue and financially appears to be a 'perfect storm' in that staff costs and utilities are increasing, the number of clients facing hardship is increasing and the charitable funders we rely on are receiving far greater demand for their limited funds.

In addition, Government policy to cut funding to local authorities continues to have an extreme impact on the independent advice sector. Our risk management has focused on the threat to our income streams and our planning for the future has been shaped around strategic development that protects our core services and positions us to be able to respond to emerging opportunities, including partnerships and collaborations, increase sustainability and meet increasing need.

#### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and six months of running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £145,617 of which £5,391 is represented by tangible assets, leaving surplus free unrestricted reserves of £140,226. The charitable company requires £12,831 for redundancy provision £59,957 for six months running costs, (total £72,788).

The trustees plan for the balance of the unrestricted reserves is for salary of an unfilled welfare rights team leader post, additional salary costs which will be incurred following an organisational wide pay review and increased/additional office costs to help us meet increased demand.

#### **PLANS FOR FUTURE**

We are increasing our sustainability by being more efficient and accessing funding by demonstrating that we are an essential, effective front-line legal advice service equipped to deal with the crisis. Our aim is not only to maintain a sound financial footing, but to meet the increasing challenges of the legal advice/representation needs of our community.

We have established and will continue grow our immigration advice service, and securing a legal aid contract in 2023. To continue to add essential capacity to our housing team developing caseworkers, training solicitors, and increasing efficiency. To develop our welfare benefits work, building a sustainable service. To continue to explore joint working opportunities including working with other Kuumba Imani residents, sharing functions and space with RAISE and collaborating with LATAN to implement a local advice strategy.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 20<sup>th</sup> November 2015 (company number 09882302) and registered as a charity (charity number 1199464) on 28<sup>th</sup> June 2022.

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 20<sup>th</sup> November 2015 and amended by special resolution 23<sup>rd</sup> September 2021.

#### **Appointment of trustees**

As set out in the Articles of Association, trustees of the charitable company, may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors are to retire.

**MERSEYSIDE LAW CENTRE LIMITED**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**Trustee Induction and training**

Trustees undertake an induction when they join the board, discuss their prospective role and responsibilities with the Chair, the Director, and other key trustees. Any training is bespoke to this role.

**Organisation**

The board of trustees administers the charity. The board normally meets every two months. The Director is appointed by the trustees to manage the day-to-day operations of the charitable company.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Merseyside Law Centre Limited	
<b>Company Number</b>	09882302	
<b>Charity Number</b>	1199464	
<b>Registered Office</b>	Kuumba Imani Millenium Centre 4 Princes Road Liverpool, England L8 1TH	
<b>Trustees</b>	S Cotter-Burgess N R Crofts G A Moglione P Simm M Weights B Wentworth M Wilson	(Resigned 6 <sup>th</sup> October 2022)   (Appointed 6 <sup>th</sup> October 2022) (Appointed 6 <sup>th</sup> October 2022) (Appointed 6 <sup>th</sup> October 2022) (Appointed 6 <sup>th</sup> October 2022)
<b>Secretary</b>	M Weights J Coe	(Resigned 6 <sup>th</sup> October 2022) (Appointed 5 <sup>th</sup> August 2021)
<b>Independent Examiner</b>	Paula Sanchez ACCA LCVS 151 Dale Street Liverpool L2 2AH	
<b>Bankers</b>	Lloyds Bank PLC South Shields King St Po Box 1000 BX1 1LT	

**Signed on behalf of the Board of Trustees**



.....  
**S Cotter-Burgess- Trustee**

Date: 9/11/2023.....

**MERSEYSIDE LAW CENTRE LIMITED**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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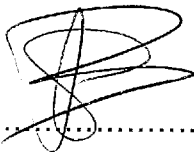
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining 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.

The financial statements have been prepared in accordance with the charity's trust deed, 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 (FRS 102) (effective 1<sup>st</sup> January 2019).

**By Order of the Board**



.....  
**S Cotter-Burgess- Trustee**

Kuumba Imani Millenium Centre  
4 Princes Road  
Liverpool, England  
L8 1TH

Date: ..... 9/11/2023 .....

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MERSEYSIDE LAW CENTRE LIMITED**

---

I report on the accounts of the charitable company for year ended 31<sup>st</sup> March 2023, which are set out on pages 9 to 18.

## Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

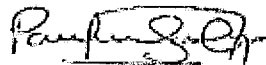
## Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: **Paula Sanchez**  
Relevant professional qualification or body: **ACCA**  
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**  
Dated: *13 November 2023*

**MERSEYSIDE LAW CENTRE LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
<b>Income and endowments from:</b>		£	£	£
Donations and legacies	3a	127,505	-	127,505
Charitable activities	3b	137,921	206,347	344,268
Investments	3c	105	-	105
<b>Total income</b>		<b>265,531</b>	<b>206,347</b>	<b>471,878</b>
<b>Expenditure on:</b>				
Charitable activities	4	119,914	171,520	291,434
<b>Total expenditure</b>		<b>119,914</b>	<b>171,520</b>	<b>291,434</b>
<b>Net income, net movement in funds</b>		<b>145,617</b>	<b>34,827</b>	<b>180,444</b>
Total funds brought forward	10,11	-	-	-
<b>Total funds carried forward</b>	9-11	<b>145,617</b>	<b>34,827</b>	<b>180,444</b>
		=====	=====	=====

The notes on pages 11 to 19 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

**MERSEYSIDE LAW CENTRE LIMITED**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2023**

Company Number 09882302

	Notes	31 <sup>st</sup> March 2023	
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	5		5,391
<b>Current assets</b>			
Debtors	6	47,902	
Cash at bank and in hand		202,733	
		-----	
		250,635	
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	7	(20,960)	
		-----	
<b>Net current assets</b>			229,675
			-----
<b>Net assets</b>			<b>235,066</b>
Creditors: amounts falling due after more than one year	8		(54,622)
			-----
<b>Total assets less current liabilities</b>			<b>180,444</b>
			=====
<b>Funds:</b>			
Unrestricted funds	9, 10		145,617
Restricted funds	9,11		34,827
			-----
			<b>180,444</b>
			=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

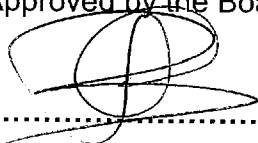
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 9<sup>th</sup> November 2023, and signed on their behalf by:



.....  
**S Cotter-Burgess - Trustee**

9/11/2023

.....  
**Date**

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**1. Limited Liability**

The charity is a company limited by guarantee without share capital. Each member's liability is limited to £10.

**2. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared in accordance with the charity's trust deed, 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 (FRS 102) (effective 1<sup>st</sup> January 2019).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Fund accounting**

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

**Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised.

Income from investment relates to bank interest received and is recognised when the amount is certain. Income received on funds for a specific purpose is allocated to that fund were material.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

**Fixed Assets**

Capital expenditure stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	20% reducing balance basis
Fixtures and Fittings	20% reducing balance basis

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

**Critical accounting estimates and judgements**

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Income and endowments from:**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>
<b>a. Donations and legacies</b>			
Donations	1,184	-	1,184
General grants	20,000	-	20,000
Donation from Merseyside Law Centre “the company”	106,321	-	106,321
	----- <b>127,505</b> =====	----- <b>-</b> =====	----- <b>127,505</b> =====

# MERSEYSIDE LAW CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>b. Charitable activities</b>			
Access to Justice Foundation	-	33,880	33,880
Big Help Project	-	10,000	10,000
Clothworkers Foundation	-	6,000	6,000
Contract	102,327	-	102,327
Desk rental income	4,980	-	4,980
Law Centre Network	-	15,000	15,000
Legal Education Foundation (SM)	-	10,083	10,083
Legal Education Foundation (JFF)	-	20,164	20,164
Legal Service income	24,364	-	24,364
Liverpool City Council	-	12,500	12,500
Mayoral Neighbourhood Fund	-	10,000	10,000
National Lottery Awards for All	-	9,770	9,770
Our Liverpool	-	12,500	12,500
Room hire	6,250	-	6,250
Sam and Bella Sebba Charitable Foundation	-	40,000	40,000
Steve Morgan Foundation	-	26,450	26,450
	----- <b>137,921</b> =====	----- <b>206,347</b> =====	----- <b>344,268</b> =====
<b>c. Investments</b>	£	£	£
Bank interest	105	-	105
	=====	=====	=====

#### 4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £
To provide legal services	169,343	122,091	<b>291,434</b>
	=====	=====	=====

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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a. Analysed as follows:

	<b>2023</b>
<i>Direct charitable expenditure:</i>	<b>£</b>
Staff salaries costs	136,028
Pension	3,626
Interpreters, court fees	17,250
Equipment	643
Subscriptions	8,721
Travel and subsistence costs	3,075
	-----
	<b>169,343</b>
	-----
<i>Support &amp; Governance costs:</i>	<b>£</b>
Staff salaries costs	80,028
Pension	2,145
Computer support costs	8,073
Consultancy and professional fees	2,592
Building running costs	16,533
Insurance	980
Office costs	5,527
Training	1,226
Archiving	2,869
Bank charges	80
Accountancy fees	1,530
Depreciation charge	508
	-----
	<b>122,091</b>
	-----
<b>Total expenditure on charitable activities</b>	<b>291,434</b>
	=====

£171,520 of the above expenditure relates to restricted funding.

<b>b. Staff Costs</b>	<b>2023</b>
	<b>£</b>
Gross salaries and wages	204,306
Social security costs	11,750
Pension Costs	5,771
	-----
	<b>221,827</b>
	=====

c. Particulars of employees:

The average number of employees during the period was 9.92, and calculated on the basis of full-time equivalents, was as follows:

Charitable activities	<b>2023</b>
	<b>10.8</b>
	=====

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

No employee received emoluments of more than £60,000 during the year.

The Trustees, being also the Directors of the Company, are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year.

**5. Tangible fixed assets**

	<b>Computer Equipment</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2022	-	-	-
Additions	3,361	2,538	5,899
	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2023</b>	<b>3,361</b>	<b>2,538</b>	<b>5,899</b>
	-----	-----	-----
<b>Accumulated Depreciation</b>			
Balance at 1 <sup>st</sup> April 2022	-	-	-
Charge for the year	466	42	508
	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2023</b>	<b>466</b>	<b>42</b>	<b>508</b>
	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2023</b>	<b>2,895</b>	<b>2,496</b>	<b>5,391</b>
	=====	=====	=====

**6. Debtors**

	<b>2023</b>
	<b>£</b>
Work in progress	43,582
Other Debtors	4,320
	-----
	<b>47,902</b>
	=====

**7. Creditors: amounts falling due within one year**

	<b>2023</b>
	<b>£</b>
Creditors and Accruals	2,337
Other Creditors	14,630
Taxation and social security	3,993
	-----
	<b>20,960</b>
	=====

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**8. Creditors: amounts falling due more than one year**

	<b>2023</b>
	<b>£</b>
Other Creditors	<b>54,622</b>
	<b>=====</b>

Other creditors consist of Legal Aid overpayment being repaid £1,200 per year.

**9. Analysis of net assets between funds**

Year End 2023	Tangible Fixed Assets	Net Current Assets	Long term creditors	Total
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	5,391	194,848	(54,622)	145,617
	-----	-----	-----	-----
<b>Restricted Funds</b>				
Law Centre Network	-	7,500	(-)	7,500
National Lottery Awards for All	-	7,327	(-)	7,327
Sam and Bella Sebba Charitable Foundation	-	20,000	(-)	20,000
	-----	-----	-----	-----
	-	34,827	(-)	34,827
	-----	-----	-----	-----
<b>Total Funds</b>	<b>5,391</b>	<b>229,675</b>	<b>(54,622)</b>	<b>180,444</b>
	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**10. Unrestricted Funds**

Year End 2023	Opening Reserves	Movements in the year		Closing Reserves
		Income	Expenditure	
	£	£	£	£
General Fund	-	269,031	(123,414)	145,617
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**11. Restricted Funds**

Year end 2023	Movements in the year			Closing Reserves
	Opening Reserves	Income	Expenditure	
	£	£	£	£
Access to Justice Foundation	-	33,880	(33,880)	-
Big Help Project	-	10,000	(10,000)	-
Clothworkers Foundation	-	6,000	(6,000)	-
Law Centre Network	-	15,000	(7,500)	7,500
Legal Education Foundation (SM)	-	10,083	(10,083)	-
Legal Education Foundation (JFF)	-	20,164	(20,164)	-
Liverpool City Council	-	12,500	(12,500)	-
Mayoral Neighbourhood Fund	-	10,000	(10,000)	-
National Lottery Awards for All	-	9,770	(2,443)	7,327
Our Liverpool	-	12,500	(12,500)	-
Sam and Bella Sebba Charitable Foundation	-	40,000	(20,000)	20,000
Steve Morgan Foundation	-	26,450	(26,450)	-
	-----	-----	-----	-----
	-	<b>206,347</b>	<b>(171,520)</b>	<b>34,827</b>
	=====	=====	=====	=====

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes.

**Access to Justice Foundation** – Contribution towards social welfare advice and specialist legal welfare advice

**Sam and Bella Sebba Charitable Foundation** – Contribution towards immigration advice

**Big Help Project** – Contribution towards immigration advice

**Clothworkers Foundation** – Contribution towards the upgrade of the office furniture.

**Legal Education Foundation (SM)** – Contribution towards solicitors' salary and oncosts

**Legal Education Foundation (JFF)** – Contribution towards trainee solicitors' salary and oncosts

**Liverpool City Council** – Contribution towards advice service

**Mayoral Neighbourhood Fund** – Contribution towards services in Dovecot

**National Lottery Awards for All** – Contribution toward multilingual translation services.

**Our Liverpool** – Contribution towards support for people seeking asylum, refugees and vulnerable migrants.

**Sam and Bella Sebba Charitable Foundation** – Contribution towards immigration advice

**Steve Morgan Foundation** – Contribution towards an assessment and triage worker in the Dovecot office.

**12. Lease Commitments**

The charitable company is currently under negotiations with Kuumba Imani Millennium Centre Limited regarding a new lease agreement.

**MERSEYSIDE LAW CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**13. Contingent Liabilities**

The Charitable Company did not have any contingent liabilities at 31<sup>st</sup> March 2023.

**14. Related Party Transactions**

There were no material related party transactions during the year which require disclosure.

**15. Guarantees**

As at 31<sup>st</sup> March 2023, 6 members had given a guarantee of £10 each in the event of the charitable company winding-up; total: £60.