

MERSEYSIDE LAW CENTRE LIMITED

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Company Number: 09882302
Charity Number: 1199464

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MERSEYSIDE LAW CENTRE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The trustees are pleased to present their report for the year ended 31st 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 1st 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 31ST MARCH 2023

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 31ST MARCH 2023

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 31ST MARCH 2023

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 20th November 2015 (company number 09882302) and registered as a charity (charity number 1199464) on 28th June 2022.

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 20th November 2015 and amended by special resolution 23rd 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 31ST MARCH 2023

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

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

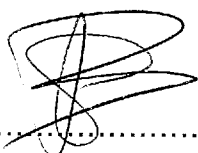
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the 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 1st 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

Respective responsibilities of trustees and examiner

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

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.

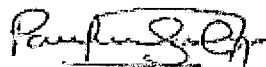
Basis of independent examiner's statement

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 31ST MARCH 2023

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

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 31ST MARCH 2023

Company Number 09882302

	Notes	31 st March 2023	
Fixed assets		£	£
Tangible fixed assets	5		5,391
Current assets			
Debtors	6	47,902	
Cash at bank and in hand		202,733	

		250,635	
Current liabilities			
Creditors: amounts falling due within one year	7	(20,960)	

Net current assets			229,675

Net assets			235,066
Creditors: amounts falling due after more than one year	8	(54,622)	

Total assets less current liabilities			180,444
			=====
Funds:			
Unrestricted funds	9, 10	145,617	
Restricted funds	9,11	34,827	

		180,444	
			=====

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

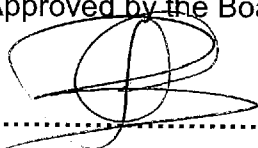
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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 9th 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 31ST MARCH 2023

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 1st 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 where material.

MERSEYSIDE LAW CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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 31ST MARCH 2023

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 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
a. Donations and legacies			
Donations	1,184	-	1,184
General grants	20,000	-	20,000
Donation from Merseyside Law Centre "the company"	106,321	-	106,321
	-----	-----	-----
	127,505	-	127,505
	=====	=====	=====

MERSEYSIDE LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
b. Charitable activities			
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
	137,921	206,347	344,268
	=====	=====	=====
c. Investments	£	£	£
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	291,434
	=====	=====	=====

MERSEYSIDE LAW CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

a. Analysed as follows:

	2023
	£
<i>Direct charitable expenditure:</i>	
Staff salaries costs	136,028
Pension	3,626
Interpreters, court fees	17,250
Equipment	643
Subscriptions	8,721
Travel and subsistence costs	3,075

	169,343

<i>Support & Governance costs:</i>	
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

	122,091

Total expenditure on charitable activities	291,434
	=====

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

b. Staff Costs	2023
	£
Gross salaries and wages	204,306
Social security costs	11,750
Pension Costs	5,771

	221,827
	=====

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:

	2023
	10.8
Charitable activities	=====

MERSEYSIDE LAW CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST 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

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

6. Debtors

	2023
	£
Work in progress	43,582
Other Debtors	4,320
	47,902

7. Creditors: amounts falling due within one year

	2023
	£
Creditors and Accruals	2,337
Other Creditors	14,630
Taxation and social security	3,993
	20,960

MERSEYSIDE LAW CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

8. Creditors: amounts falling due more than one year

	2023
	£
Other Creditors	54,622
	=====

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
	£	£	£	£
Unrestricted Funds				
General Fund	5,391	194,848	(54,622)	145,617
	-----	-----	-----	-----
Restricted Funds				
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
	-----	-----	-----	-----
Total Funds	5,391	229,675	(54,622)	180,444
	=====	=====	=====	=====

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 31ST 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)	-
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	-	206,347	(171,520)	34,827
	=====	=====	=====	=====

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 31ST MARCH 2023

13. Contingent Liabilities

The Charitable Company did not have any contingent liabilities at 31st March 2023.

14. Related Party Transactions

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

15. Guarantees

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