

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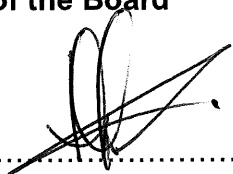
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the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

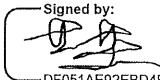
- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of 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>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</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

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

	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>		327,441	202,733

**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 where 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

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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:

	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

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

#### a. Analysed as follows:

	2024 £	2023 £
<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>b. Staff Costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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:

	<b>2024</b>	<b>2023</b>
	<b>11.0</b>	<b>10.8</b>
	=====	=====

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**

	<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 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	53,422	54,622
	=====	=====

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

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

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>
	=====	=====	=====	=====
<b>2023</b>	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Creditors due more than one year</b>	<b>Total</b>
	£	£	£	£
<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 £	Income £	Expenditure £	Transfer between funds £	Reserves at end of year £
General Fund	109,410	218,443	(129,727)	(80,000)	118,126
<b>Designated</b>					
Justice Together	36,207	44,984	(43,504)		37,687
Trainee					
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>
	=====	=====	=====	=====	=====

2023	Reserves at Beginning of year £	Income £	Expenditure £	Reserves at end of year £
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.

	2024	2023
	£	£
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>
	=====	=====