

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

**FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31st MARCH 2022**

Company Registration No: 02252255

Charity Number: 702458

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VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The trustees are pleased to present their annual report for the year ended 31st March 2022.

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) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

The objects of the charity are:

- To relieve persons resident or employed in the Merseyside and surrounding areas by providing them with free advice and assistance on all legal matters concerning which it is not practical or appropriate for them to obtain advice and assistance from elsewhere owing to their financial need or social and economic circumstance.
- To undertake or co-operate in the advancement of the education of persons resident or employed in the area of benefit in the law and its operation.
- To advance such other charitable purposes as are beneficial to the community for persons working or resident in the area of benefit.
- To provide and support a law centre in the Vauxhall district of Liverpool for the purpose of providing legal advice, assistance and representation free to all manner of person where such advice, assistance or representation is not readily available.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

The Centre has undergone a significant period of development during the pandemic. The Centre was able to offer hybrid working throughout this period of uncertainty whilst the Government imposed periods of lockdown and restrictions.

The Centre is pleased to offer face-face advice once more to those who most need it from January 2022. However, the Centre has kept the remote advice provisions which allow for those further afield to receive much needed advice and assistance in relation to their Welfare Benefits, Housing and Debt issues.

The staff team has continually grown to 11 paid members of staff, with recruitment ongoing for two further caseworkers, bringing the staff team to 13 paid members of staff (2021: 8 staff). Over 50 volunteers still regularly support the work of the centre, by assisting with casework, research, blog writing and helping to develop projects.

The Centre is extremely pleased to announce that Elly Smith successfully completed her Apprenticeship in Fundraising with a Distinction and has now accepted a role as full time Development Officer. Furthermore, in September 2021, we recruited a Kickstart Office Administrator, Jade Skilling and we are extremely proud to announce that Jade completed her 6-month placement and is now our Apprentice Trainee Office Manager, looking at completing her Business Admin level 3.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

In January 2022 we recruited a Justice First Fellow/Trainee Solicitor funded by The Legal Education Foundation. This marks the start of our campaign to inspire the new generation of Social Welfare Lawyers and bringing more people into this sector.

It is important to us that our work makes a difference, we seek to support disadvantaged groups in the community and these groups are the focus of our work. As the energy crisis deepens, we are extremely proud to appoint a full time Debt Caseworker who will assist those affected by the cost-of-living crisis.

Our core advice service is to maximise the income of people who are claiming benefits, primarily sick, disabled and vulnerable people. We are seeking to develop our advice activities and have engaged with people working with other marginalised groups within the community.

This year, we have started two outreach sessions, one based at Homebaked in Anfield, supported by the Spirit of Shankly Foundation and the other within the VNC/VLC Food pantry. These sessions have been well attended and we want to ensure that those who attend, that we can maximise their incomes wherever possible and enable them to access their legal rights and more.

In March 2022, we launched the Low Income Support project aimed at helping those on low incomes, (not necessarily just on benefits) to access support services across Merseyside. This project was supported by a team of volunteers who will assist the caseworkers in helping those to access further grants/support. In March, our Welfare Benefits Caseworker successfully assisted our client in obtaining a brand-new mattress, £50 towards bedding and a further £250 towards a fridge/freezer.

Our 2021/2022 success story

- 915 Welfare Benefit cases opened
- 51 Debt cases Opened
- 150 Housing Cases opened
- 2,729 Enquires
- 3,695 people helped
- £1,498,026 recovered in benefits
- £467,645 debt management
- 966 Cases

We support people and communities to get access to advice, and we successfully helped 3,695 in 2021/2022. Last year we opened 915 Welfare Benefit cases (2021: 477). Our Tribunal representation dropped significantly, and this is representative of the successful mandatory reconsideration requests submitted and the significant delay in hearings being listed.

Our housing team opened 150 cases & helped 48 clients with homelessness issues, 31 clients with possession relation matters, 50 people on matters related to rehousing & 21 cases of disrepair the housing team received the following feedback:

Housing Feedback

"Ahh thank you so much Siobhan I feel like a massive weight has been lifted off my shoulders and it's all down to your hard work, I am so grateful!"

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

In September 2021 we took part in the Liverpool Legal Walk as a centre raised £1,209.75 for the North West Legal Support Trust to support access to justice and independent advice agencies like our own in the North West! We were joined by members of the office of Dan Carden M.P. and Councillors Laura Melia and Sam Gorst.

In the past year we have generated a great amount of publicity in the local and national legal press with reporters seeking to understand the impacts of poverty, austerity and the cost of living crisis on our clients. We have worked with M.P.'s across the North West to lobby the government on their poor record on legal aid and access to justice for people living in the North West. We will continue to campaign against legal aid cuts and the managed decline of the social justice sector.

FINANCIAL REVIEW

Total income for the year was £292,498 (2021: £274,634) of which £207,038 (2021: £213,026) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £254,046 (2021: £207,482), leaving a surplus for the year of £38,452 (2021: surplus £67,152).

At 31st March 2022 the charitable company's reserves stood at £147,242 (2021: £108,790) of which £96,566 (2021: £51,690) represented restricted funds.

Risk Assessment

The main risks to which the charity is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves, at a level to cover redundancy provision and three months' running costs (should no further funding be received) and run on insurance costs.

As at the end of the financial year the unrestricted funds totalled £50,676. The charitable company requires £19,748 for redundancy provision, £22,971 for three months' running costs and run-on insurance for files, estimated at £6,000 (total £48,719).

PLANS FOR THE FUTURE

The Centre will continue to provide support and assistance in relation to welfare rights, housing, and debt advice to persons in the Merseyside area for whom it is not practical to seek help elsewhere owing to financial needs or social and economic circumstances. We aim to expand our debt service to include assisting clients with bankruptcies, Debt Relief Orders.

The Centre will be relaunching the Bereavement Support Advice project aimed at delivering wraparound advice to those who have suffered a recent bereavement. The Centre is currently recruiting an advice worker to lead on this project. We will also be launching a project aimed at delivering advice and support to those who have been diagnosed as Terminally Ill and we will be recruiting for an advice worker to lead on this project.

The Centre aims to deliver further outreach sessions, mainly across food pantries to enable more people becoming aware of their legal rights.

The Centre seeks to expand the range of services it offers to include Employment, Immigration and Family law, and funds are being raised to expand the work of the organisation.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The Centre seeks to obtain Legal Aid Funding for Housing, Welfare Benefits and Public Law and will undergo a Lexcel Quality Assessment.

The Centre also intends to become more involved in social policy campaigns, working collaboratively with other organisations regarding topical issues as well as providing public legal education by providing training to such organisations and its users.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Vauxhall Community Law and Information Centre is a charitable company limited by guarantee (registered in England and Wales, No. (02252255) incorporated on 6th May 1988 and registered as a charity (number 702458) on 31st January 1990.

Vauxhall Community Law and Information Centre is governed by its Memorandum and Articles of Association dated 26th November 1998 and amended by special resolution on 26th September 2019 and 16th December 2021.

Membership is open to other individuals or organisations who: apply to the Centre in the form required by the trustees; and are approved by the trustees which nominates members of the Executive Committee and those members who are also trustees and directors of the company. The Executive Committee has the power to admit to associate membership of the Centre such elected representatives of organisations as shall support the objects of the Centre.

The Centre is managed by the Executive Committee of trustees, which holds meetings bi-monthly at which agenda items include finance and staff reports.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Vauxhall Community Law and Information Centre
Company Number	02252255
Charity Number	702458
Registered Office	Vnc Millennium Resource Centre Blenheim Street Liverpool Merseyside L5 8UX
Trustees	P Connolly (Chair) S Currie A Gibbons A Goodman R Howard K Lee J O'Hare G Oakford A Stewart (Appointment 16 th December 2021)
Company Secretary	N Higham
Independent Examiner	Paula Sanchez ACCA c/o LCVS 151 Dale Street Liverpool Merseyside L2 2AH
Bankers	Lloyds TSB Plc Merchant Court 2-12 Lord Street Liverpool Merseyside L2 1TB

Signed on behalf of the Board of Trustees

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P Connolly
Director

Date:S. 12. 22.....

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

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 year. 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) as amended for accounting periods commencing from 1st January 2019.

By Order of the Board

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N Higham
Company Secretary

Vnc Millennium Resource Centre
Blenheim Street
Liverpool
Merseyside
L5 8UX

Date: 5/12/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

Respective responsibilities of trustees and examiner

I report on the accounts of the charitable company for the year ended 31st March 2022, which are set out on pages 9 to 23.

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 year 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 report

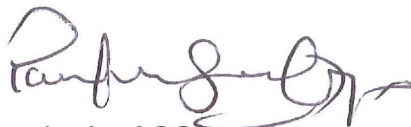
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: **06 Dec 2022**.....

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies	3a	41,501	-	41,501	10,136
Charitable activities	3b	43,959	207,038	250,997	264,498
Total income		85,460	207,038	292,498	274,634
Expenditure on:					
Charitable activities	4	91,884	162,162	254,046	207,482
Total expenditure		91,884	162,162	254,046	207,482
Net (expenditure)/income, net movement in funds		(6,424)	44,876	38,452	67,152
Total funds brought forward	10,11	57,100	51,690	108,790	41,638
Total funds carried forward	9-11	50,676	96,566	147,242	108,790

The notes on pages 11 to 23 form part of these accounts.

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

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**BALANCE SHEET AS AT 31ST MARCH 2022****Company No: 02252255**

	Notes	31 st March 2022 £	31 st March 2021 £
Fixed assets			
Tangible fixed assets	5	27,042	31,128
Intangible assets	6	8,517	-
		<u>35,559</u>	<u>31,128</u>
Current assets			
Debtors	7	9,248	22,204
Cash at bank and in hand		103,445	56,183
		<u>112,693</u>	<u>78,387</u>
Current liabilities			
Creditors: amounts falling due within one year	8	(1,010)	(725)
		<u>111,683</u>	<u>77,662</u>
Net current assets			
		<u>147,242</u>	<u>108,790</u>
Total assets less current liabilities		<u>147,242</u>	<u>108,790</u>
Funds:			
Unrestricted funds	9, 10	50,676	57,100
Restricted funds	9-11	96,566	51,690
		<u>147,242</u>	<u>108,790</u>

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

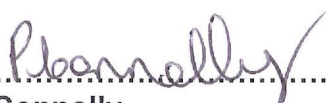
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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 year 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 2/12/2022, and signed on their behalf by:



P Connolly

Director and Chair

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies

Basis of accounting

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 financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

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. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. 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. Designated fund are funds set aside for a specific purpose,

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 accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

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 accruals 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 relate 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 over £250 and above is 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:

Fixture & Fittings	20% per annum reducing balance basis
Equipment	25% per annum reducing balance basis

Intangible Fixed Assets

Capital expenditure is treated as a fixed asset and amortised to write off each asset over its estimated useful life as follows

Legal Software	7 years
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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.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

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.

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 is 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 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
a. Donations and Legacies				
Donations	6,501	-	6,501	10,136
General grants	35,000	-	35,000	-
	<u>41,501</u>	<u>-</u>	<u>41,501</u>	<u>10,136</u>
	=====	=====	=====	=====

Donations and legacies income for 2021 related wholly to unrestricted funds

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
a. Charitable Activities				
Access to Justice Foundation	-	55,000	55,000	4,200
Alex Ferry Foundation	-	-	-	10,000
CAF Coronavirus Emergency Fund	-	-	-	7,240
Contract and sales income	35,125	-	35,125	41,500
Education Skills Fund Agency	-	1,500	1,500	-
Garfield Weston Foundation	-	20,000	20,000	-
HMRC Job Retention Scheme	-	-	-	2,472
Kickstart and secondment	8,834	-	8,834	-
Legal Education Foundation	-	25,588	25,588	-
LCN Community Justice Fund	-	-	-	71,000
LCR Cares Covid 19 Community Support Fund	-	-	-	5,000
LCVS Community Impact Fund	-	2,000	2,000	2,000
LCVS Negative Cessations Funding	-	10,000	10,000	-
Liverpool City Council Business Support Scheme	-	-	-	7,500
Liverpool City Council Community Mental Health Fund	-	14,250	14,250	-
Liverpool City Council Community Resource Grant	-	28,500	28,500	28,500
Liverpool City Council ILM	-	-	-	1,306
Mayoral Neighbourhood Funds	-	3,700	3,700	-
National Lottery Award for All	-	10,000	10,000	10,000
P H Holt Foundation	-	5,000	5,000	5,000
Skelton Charity	-	1,500	1,500	-
Steve Morgan Foundation	-	30,000	30,000	66,780
Tudor Trust	-	-	-	2,000
	43,959	207,038	250,997	264,498
	=====	=====	=====	=====

Income from charitable activities in 2021 comprised £51,472 for unrestricted funds and £213,026 related to restricted funds.

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
To provide legal advice and assistance free of charge	129,131	124,915	254,046	207,482
	=====	=====	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

a. Analysed as follows:

	2022	2021
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	109,370	79,688
Pensions	3,081	1,865
Office costs	10,519	8,492
Subscriptions	3,322	2,649
Interpreters	1,090	-
Volunteer expenses	1,350	-
Equipment	399	1,136
	-----	-----
	129,131	93,830
	-----	-----
	2022	2021
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	90,894	49,102
Pensions	1,425	565
Office costs	1,169	943
Building running costs	10,714	22,306
Training	1,658	3,693
Library	608	646
Insurance	1,513	2,617
Travel expenses	111	260
Advertising	-	1,987
Hampers	251	234
Professional fees	270	-
Consultancy fees	-	6,000
Sundry expenses	115	35
Bank charges	90	90
Computer support costs	5,288	23,444
Loss on disposal of fixed assets	-	154
Payroll fees	415	220
Accountancy	1,010	725
Amortisation charge	1,419	-
Depreciation	7,965	631
	-----	-----
	124,915	113,652
	-----	-----
Total expenditure on charitable activities	254,046	207,482
	=====	=====

£162,162 (2021: £165,959) of the above expenditure relates to restricted funding.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

d. Analysis of staff costs	2022	2021
	£	£
Gross salary	188,488	123,120
Social security	11,776	5,670
Pension costs	4,506	2,430
	-----	-----
	204,770	131,220
	=====	=====

c. Particulars of employees:

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

	2022	2021
Charitable activities	6.8	5.0
	===	===

No employee received emoluments of more than £60,000 during the year (2021: nil)

The Trustees, being also directors, 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 (2021: £nil)

5. Tangible fixed assets

	Fixtures & Fittings	Equipment	Total
Cost	£	£	£
Balance as at 1 st April 2021	4,917	37,638	42,555
Additions in the year	-	3,879	3,879
Disposals in the year	(4,917)	(-)	(4,917)
	-----	-----	-----
Balance as at 31 st March 2022	-	41,517	41,517
	-----	-----	-----
Depreciation			
Balance as at 1 st April 2021	4,917	6,510	11,427
Charge for the year	-	7,965	7,965
Disposals in the year	(4,917)	(-)	(4,917)
	-----	-----	-----
Balance as at 31 st March 2022	-	14,475	14,475
	-----	-----	-----
Net book value at 31st March 2022	-	27,042	27,042
	=====	=====	=====
Net book value at 31 st March 2021	-	31,128	31,128
	=====	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

6. Intangible fixed assets

	Legal Software	Total
Cost	£	£
Brought forward at 1 st April 2021	-	-
Additions during the year	9,936	9,936
	-----	-----
Balance as at 31st March 2022	9,936	9,936
	=====	=====
Accumulated Amortisation		
Brought forward at 1 st April 2021	-	-
Charge for the year	1,419	1,419
	-----	-----
Balance as at 31st March 2022	1,419	1,419
	=====	=====
Net Book Value at 31st March 2022	8,517	8,517
	=====	=====
Net Book Value at 31 st March 2021	-	-
	=====	=====

7. Debtors

	2022	2021
	£	£
Debtors	1,011	-
Prepayments	8,237	22,204
	-----	-----
	9,248	22,204
	=====	=====

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,010	725
	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

9. Analysis of net assets between funds

2022	Tangible Fixed Assets	Intangible Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	876	-	30,052	30,928
Designated Fund	-	-	19,748	19,748
	876	-	49,800	50,676
Restricted Funds				
Access to Justice Foundation	-	8,517	137	8,654
Alex Ferry Foundation	-	-	10,000	10,000
Education Skills Fund Agency	-	-	1,500	1,500
Garfield Weston Foundation	-	-	867	867
Hill Dickinson Fund	-	-	329	329
LCVS Community Impact Fund	-	-	2,910	2,910
LCVS Negative Cessations Funding	-	-	5,181	5,181
Legal Education Foundation	3,317	-	10,783	14,100
Liverpool City Council Community Mental Health Fund	-	-	14,250	14,250
Liverpool City Council Community Resource Grant	1,091	-	1,124	2,215
Liverpool City Council – Hardship Fund	-	-	80	80
Mayoral Neighbourhood Fund	-	-	3,700	3,700
National Lottery Award for All	192	-	6,700	6,892
P H Holt Foundation	-	-	2,912	2,912
Skelton Charity	-	-	1,410	1,410
Steve Morgan Foundation	21,566	-	-	21,566
	26,166	8,517	61,883	96,566
Totals	27,042	8,517	111,683	147,242
	=====	=====	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

2021	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	662	42,330	42,992
Designated Fund	-	14,108	14,108
	662	56,438	57,100
Restricted Funds			
Alex Ferry Foundation	-	10,000	10,000
CAF Coronavirus emergency Fund	-	4,222	4,222
Hill Dickinson Fund	-	329	329
LCVS Community Impact Fund	-	2,000	2,000
Liverpool City Council Community Resource Grant	1,455	925	2,380
Liverpool City Council – Hardship Fund	-	80	80
National Lottery Award for All	256	-	256
P H Holt Foundation	-	1,668	1,668
Steve Morgan Foundation	28,755	-	28,755
Tudor Trust	-	2,000	2,000
	30,466	21,224	51,690
Totals	31,128	77,662	108,790

10. Unrestricted Funds

2022	Funds at Beginning of year	Movements in the Year			Funds at End of Year
		Income	Expenditure	Transfer of funds	
	£	£	£		£
General Fund	42,992	85,460	(91,884)	(5,640)	30,928
Designated Fund	14,108	-	(-)	5,640	19,748
	57,100	85,460	(91,884)	-	50,676

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

2021	Funds at Beginning of year	<u>Movements in the Year</u>			Funds at End of Year
		Income	Expenditure	Transfer of funds	
	£	£	£		£
General Fund	23,900	61,608	(41,523)	(993)	42,992
Designated Fund	13,115	-	(-)	993	14,108
	-----	-----	-----	-----	-----
	37,015	61,608	(41,523)	-	57,100
	=====	=====	=====	=====	=====

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

Designated Fund is set aside to cover redundancy provision.

Transfer of funds is the movement of the designated fund for redundancy provision

11. Restricted Funds

2022	Funds at Beginning of year	<u>Movements in the Year</u>		Funds at End of Year
		Income	Expenditure	
	£	£	£	£
Access to Justice Foundation	-	55,000	(46,346)	8,654
Alex Ferry Foundation	10,000	-	(-)	10,000
CAF Coronavirus emergency Fund	4,222	-	(4,222)	-
Education Skills Fund Agency	-	1,500	(-)	1,500
Garfield Weston Foundation	-	20,000	(19,133)	867
Hill Dickinson Fund	329	-	(-)	329
LCVS Community Impact Fund	2,000	2,000	(1,090)	2,910
LCVS Negative Cessations Funding	-	10,000	(4,819)	5,181
Legal Education Foundation	-	25,588	(11,488)	14,100
Liverpool City Council Community Mental Health Fund	-	14,250	(-)	14,250
Liverpool City Council Community Resource Grant	2,380	28,500	(28,665)	2,215
Liverpool City Council – Hardship Fund	80	-	(-)	80
Mayoral Neighbourhood Fund	-	3,700	(-)	3,700
National Lottery Award for All	256	10,000	(3,364)	6,892
P H Holt Foundation	1,668	5,000	(3,756)	2,912
Skelton Charity	-	1,500	(90)	1,410
Steve Morgan Foundation	28,755	30,000	(37,189)	21,566
Tudor Trust	2,000	-	(2,000)	-
	-----	-----	-----	-----
	51,690	207,038	(162,162)	96,566
	=====	=====	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

2021	Funds at Beginning of year £	<u>Movements in the Year</u>		Funds at End of Year £
		Income £	Expenditure £	
Access to Justice Foundation	-	4,200	(4,200)	-
Alex Ferry Foundation	-	10,000	(-)	10,000
CAF Coronavirus emergency Fund	-	7,240	(3,018)	4,222
Hill Dickinson Fund	542	-	(213)	329
LCN Community Justice Fund	-	71,000	(71,000)	-
LCR Cares Covid 19 Community Support Fund	-	5,000	(5,000)	-
LCVS Community Impact Fund	-	2,000	(-)	2,000
Liverpool City Council Community Resource Grant	-	28,500	(26,120)	2,380
Liverpool City Council – Hardship Fund	882	-	(802)	80
Liverpool City Council ILM	-	1,306	(1,306)	-
National Lottery Award for All	341	10,000	(10,085)	256
P H Holt Foundation	1,849	5,000	(5,181)	1,668
Steve Morgan Foundation	1,009	66,780	(39,034)	28,755
Tudor Trust	-	2,000	(-)	2,000
	<u>4,623</u>	<u>213,026</u>	<u>(165,959)</u>	<u>51,690</u>

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

Access to Justice Foundation – Contribution towards ‘Funder Plus Scheme’

Alex Ferry Foundation – Contribution towards better conditions of gig economy and zero hours contract project

CAF Coronavirus emergency Fund – Contribution towards core costs

Education Skills Fund Agency – Contribution towards core costs

Garfield Weston Foundation – Contribution towards core costs

Hill Dickinson Fund – Contribution to enhance the sustainability of the Law Centre.

Legal Education Foundation – Contribution toward the cost of a Justice Fist fellow/trainee solicitor and associated cost

LCN Community Justice Fund – Contribution towards core costs and personal protection equipment

LCR Cares Covid 19 Community Support Fund – Contribution towards salary costs for advisor

LCVS Community Impact Fund – Contribution towards welfare, housing and debt advice

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

LCVS Negative Cessations Funding – Contribution towards additional support for housing solicitor

Liverpool City Council Community Mental Health Fund – Contribution towards the Welfare Right Advise caseworker

Liverpool City Council Community Resource Grant – Contribution towards salary costs of Welfare rights caseworker

	2022	2021
	£	£
Staff salary costs	28,665	26,120
	=====	=====

Liverpool City Council – Hardship Fund – Contribution towards salary costs

Liverpool City Council ILM – Contribution towards salary costs

Mayoral Neighbourhood Fund – Contribution towards the Welfare Right Advise caseworker

National Lottery Award for All – Contribution towards to purchase computer equipment and contribution towards salaries costs

P H Holt Foundation – Contribution towards core costs

Skelton Charity – Contribution towards the development of the law centre.

Steve Morgan Foundation – Contribution towards salary costs of new solicitor, equipment, computers and furniture

Tudor Trust – Contribution towards staff, volunteer and trustee wellbeing

12. Operating Lease Commitments

Vauxhall Community Law and Information Centre has a rental commitment in relation to the premises at VNC Millennium Resource Centre, Blenheim Street, Liverpool, L5 8UX, six months' notice. Also there are lease commitments for a photocopier

	2022	2021
	£	£
Premises	5,000	5,000
Photocopier	9,941	12,384
	-----	-----
	14,941	17,384
	=====	=====

13. Contingent Liabilities

The Charitable Company did not have any contingent liabilities at 31st March 2022 or 31st March 2021.

14. Related Party Transactions

There were no related party transactions during the year ended 31st March 2022 (2021: none)

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

15. Guarantees

As at 31st March 2022, 9 members had given a guarantee of £1 each in the event of the company winding-up. Total £9 (2021: 9 members: £9).