

# **VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**

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

**Company Registration No: 02252255**

**Charity Number: 702458**

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# **VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**

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

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

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1<sup>st</sup> 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 continued to grow as we have returned to a world without covid restrictions. We have had to pull together to support our community in the face of a cost-of-living crisis, housing crisis and prolonged period of inflation.

Having settled back into our open-door policy since covid restrictions ended we are seeing clients face to face on a daily basis. We are ensuring that the staff rota allows for the Centre to be open to the public every day. 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 and Housing issues.

The centre has over 50 volunteers still regularly support the work of the centre, by assisting with casework, research, blog writing, fundraising and helping to develop projects.

This year we are delighted to have been able to recruit Mary Heery as our second Housing Solicitor, she is employed for three days per week and is supporting our Supervising Solicitor to increase capacity in that department. Her post has been funded by The Barings Foundation.

We have also secured funding to commence an advice service to support terminally ill people. The project was initially funded by the 64 Trust and was later expanded through funding from T.U.U.T Charitable Trust.

## **VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**

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

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We have welcomed two welfare rights workers for this project. One of whom has started an outreach project based in Woodlands Hospice and has worked with the NHS to provide very important advice to people at their most vulnerable.

Furthermore, we've been able to consolidate and expand our outreach work into the community in order to provide people with help during the cost-of-living crisis in the places they feel most comfortable. We have had services based in Home baked at Anfield (in partnership with Spirit of Shankly), Maghull Advice Centre (funded by Maghull Town Council), Pontac Community Centre (funded by 64 Trust) and Woodlands Hospice as above.

We have been able to recruit a part time Welfare Rights Caseworker for the Maghull Advice Centre and the team have pulled together to provide advice in all other outreach locations.

We obtained funding to deliver an innovative project "Giz a Job", a community heritage project, documenting the first People's March for Jobs. The 30-day march to London was an evocative anti-unemployment protest that left Liverpool Pier Head on 1 May 1981. We successfully recruited Dr Greig Campbell as project coordinator to oversee the development and completion of the project alongside volunteers.

Volunteers are and have always been the backbone of the Centre. We have 7 active volunteers providing a high level of support to our case workers and other paid staff. In order to maximise the impact of volunteers upon our service provision and to ensure the most valuable and positive experience for the volunteers themselves we were able to successfully secure funding towards the end of the year to recruit Joe Bowly as our volunteer coordinator.

In September 2022 we took part in the Liverpool Legal Walk as a centre raised a record breaking £1,584 for the North West Legal Support Trust. These funds are vital for advice agencies who are working flat out to support vulnerable people in Liverpool through the ongoing cost of living crisis. We had a great turnout, and we were proud to walk with members of Dan Carden and Ian Byrne MPs' offices and our trustee Sammie Currie as well as most of our staff team.

In the past year we have continued to generate considerable press interest with members of our Housing and Welfare teams, and Alan Kelly on behalf of the Centre, speaking to local press including BBC Radio Merseyside and The Liverpool Echo about current affairs relating to our work. We have spoken to local and national legal press on numerous issues. We were proud to see our Housing Solicitor appear on The Martin Lewis Money Show at the start of 2023 as their Renter's Rights expert in an episode focused on housing.

Public legal education and upskilling the sector is extremely important to us as a Centre. As our team has grown, we have been able to offer more training and information sessions for our local community. Our Housing Solicitor has been commissioned to provide in-depth Homelessness law training to Whitechapel Centre, the largest homeless charity in the area. She has also provided training on migrant rights in relation to housing an asylum support to third sector organisations working with asylum seekers and other vulnerable migrants. The housing and development team has strengthened its work with the Liverpool branch of Acorn Tenant and Community Union and has provided housing rights training to members of the local community in a number of "Know your rights" sessions.

## VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

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

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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.

Last year we were able to confirm that we intended to obtain a Legal Aid contract. We have begun the process of ensuring that the Centre is ready for this contract when it becomes available and are proud to confirm that we obtained Lexcel accreditation on 31<sup>st</sup> May 2022.

We have also ensured that our supervising solicitors are all ready to meet the supervisor standards for Legal Aid in Housing, Welfare Benefits and Public Law.

Unfortunately, we were unable to retain our debt advice service which had to be closed in January 2023 when the funding came to an end. Despite hard work from our Debt Adviser and from our funding team we were not able to obtain the funding needed to renew the scheme and the service has sadly had to be closed. We continue to look out for suitable grants to enable us to reopen our debt service and recognize that alongside Housing and Benefits Debt is the area that our clients most often require advice on. We have managed this loss by ensuring staff are aware of what to look out for in debt matters and are able to refer straight away for advice from other organisations operating locally.

#### Our 2022/2023 success story

- 180 Housing Cases opened (and 164 signposted or given one-off advice)
- 43 Asylum Support cases opened (and 21 signposted or given one-off advice)
- Nancy Hatenboer has recovered £563,114.72 in welfare benefits, dealt with 307 enquiries, 194 cases and 33 tribunals.
- David Taylor has recovered £658,855.00 in unpaid benefits, dealt with 320 enquiries, 198 cases and 35 Tribunals (28 won, 7 adjourned, none lost)
- David Kenny (who started in December 2022) opened 58 cases and recovered £11,079.59 in welfare benefits.
- £91,471.65 of debt was managed.

Our teams had the following feedback:

- **Homebaked** - *I'm so glad you are here, I wouldn't been able to go into the Law Centre, it's too scary. It's taken me 2 attempts to come and see you as seeing a solicitor is scary enough.*
- **Housing** – *I'm so happy at my new address and Thankyou with all my heart for the help yourselves and especially Siobhan showed me she's a credit to your team xxx.*
- *'All is good and great services, amazing staff and friendly environment. I must say a grateful thank you to Alice, Siobhan, and the other members of staff. God Bless you All.'*
- **Welfare benefits** – *'Good Morning Nancy. Hope this finds you well. Received backdated PIP of £10, 746. Can't thank you enough for the patience and help you have shown me in helping with this. Brings a sense of security I never had before. Once again thank you & VLC for your understanding and help.'*
- *- "It sounds cliché, but this is a life changing amount of money for someone in my situation, I would have never knew anything about this if it weren't for this service" - Miss M*

# **VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**

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

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### **FINANCIAL REVIEW**

Total income for the year was £402,507 (2022: £292,498) of which £225,650 (2022: £207,038) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £421,147 (2022: £254,046), leaving a deficit for the year of £18,640 (2022: surplus £38,452).

At 31<sup>st</sup> March 2023 the charitable company's reserves stood at £128,602 (2022: £147,242) of which £87,723 (2022: £96,566) 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 £40,879. The charitable company requires £19,814 for redundancy provision, £46,664 for three months' running costs and run-on insurance for files, estimated at £6,000 (total £72,478).

The trustees are aware that the reserves required by our "Reserves Policy" of three months' running costs, a total of £72,478, is short by £31,599 at the start of the financial year 23/24. In order to comply with our policy and ensure that costs are covered in the event that they are required we intend to pursue grant funding dedicated to Core costs and unrestricted funds, we intend to raise funds from the community during our 50th Anniversary celebrations and we intend to seek donations from organisations and businesses who have a history of providing us with support.

### **PLANS FOR THE FUTURE**

The Centre will continue to provide support and assistance in relation to welfare rights and housing 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 continue to see our demand rapidly rise due to the aftermath of the pandemic, the cost-of-living crisis and anticipate ongoing conflicts across the world to also have an impact on the demand for our services. In light of this, we aim to consolidate our existing services after a period of growth and development to ensure a sustainable and high-quality service for our clients.

We intend to expand our outreach services and will be bidding for a Civil Legal Aid contract in Housing Welfare Benefits and Public Law in the coming months. We continue to look for ways to fund and re-open our Debt services.

The Centre will continue to work to obtain additional funds to expand our services and allow us to meet the needs of our community during this period of increased need.

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

## **VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**

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

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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 6<sup>th</sup> May 1988 and registered as a charity (number 702458) on 31<sup>st</sup> January 1990.

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Vauxhall Community Law and Information Centre
<b>Company Number</b>	02252255
<b>Charity Number</b>	702458
<b>Registered Office</b>	Vnc Millennium Resource Centre Blenheim Street Liverpool Merseyside L5 8UX
<b>Trustees</b>	P Connolly (Chair) S Currie A Gibbons A Goodman R Howard K Lee J O'Hare G Oakford A Stewart
<b>Company Secretary</b>	N Higham
<b>Independent Examiner</b>	Paula Sanchez ACCA c/o LCVS 151 Dale Street Liverpool Merseyside L2 2AH

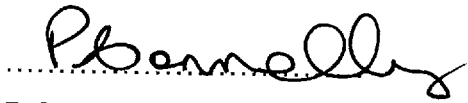
**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**Bankers**

Lloyds TSB Plc  
Merchant Court  
2-12 Lord Street  
Liverpool  
Merseyside  
L2 1TB

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



P Connolly – Trustee and Chair

Date: 19/12/22

## **VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**

### **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 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 1<sup>st</sup> January 2019.

**By Order of the Board**



**P Connolly – Trustee and Chair**

Vnc Millennium Resource Centre  
Blenheim Street  
Liverpool  
Merseyside  
L5 8UX

Date: 19/12/23

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

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### Respective responsibilities of trustees and examiner

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2023, which are set out on pages 10 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: **Paula Sanchez**



Relevant professional qualification or body: **ACCA**

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

Dated: *20<sup>th</sup> December 2023*

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
<b>Income and endowments from:</b>		£	£	£	£
Donations and legacies	3a	75,753	-	75,753	41,501
Charitable activities	3b	101,104	225,650	326,754	250,997
<b>Total income</b>		<b>176,857</b>	<b>225,650</b>	<b>402,507</b>	<b>292,498</b>
<b>Expenditure on:</b>					
Charitable activities	4	186,654	234,493	421,147	254,046
<b>Total expenditure</b>		<b>186,654</b>	<b>234,493</b>	<b>421,147</b>	<b>254,046</b>
<b>Net (expenditure)/income, net movement in funds</b>		<b>(9,797)</b>	<b>(8,843)</b>	<b>(18,640)</b>	<b>38,452</b>
Total funds brought forward	11,12	50,676	96,566	147,242	108,790
<b>Total funds carried forward</b>	10-12	<b>40,879</b>	<b>87,723</b>	<b>128,602</b>	<b>147,242</b>

The notes on pages 12 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 31<sup>ST</sup> MARCH 2023****Company No: 02252255**

	Notes	31 <sup>st</sup> March 2023		31 <sup>st</sup> March 2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		21,401		27,042
Intangible assets	6		7,098		8,517
			-----		-----
			28,499		35,559
<b>Current assets</b>					
Debtors	7	11,621		9,248	
Cash at bank and in hand		98,312		103,445	
		-----		-----	
		109,933		112,693	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	8	(9,830)		(1,010)	
		-----		-----	
<b>Net current assets</b>			100,103		111,683
			-----		-----
<b>Total assets less current liabilities</b>			<b>128,602</b>		<b>147,242</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	10, 11	40,879		50,676	
Restricted funds	10-12	87,723		96,566	
		-----		-----	
		<b>128,602</b>		<b>147,242</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.

The members have not required the company to obtain an audit of in accordance with section 476 of the Companies Act 2006.

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

The Trustees, who are the Directors of the charitable 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 18/12/23, and signed on their behalf by:

P Connolly  
**P Connolly**  
 Trustee 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 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 1<sup>st</sup> January 2019 and Charities Act 2011 and the Companies Act 2006.

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

The financial statements 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 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 trustees plan to build up 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 accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**

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

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**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 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
a. Donations and Legacies				
Donations	39,753	-	39,753	6,501
General grants	36,000	-	36,000	35,000
	<u>75,753</u>	<u>-</u>	<u>75,753</u>	<u>41,501</u>
	=====	=====	=====	=====

Donations and legacies income for 2022 related wholly to unrestricted funds.

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>a. Charitable Activities</b>				
A B Charitable Trust	-	15,000	15,000	-
Access to Justice Foundation	-	16,325	16,325	55,000
Contract and sales income	99,748	-	99,748	35,125
Education Skills Fund Agency	-	-	-	1,500
Garfield Weston Foundation	-	20,000	20,000	20,000
Kickstart and secondment	1,356	-	1,356	8,834
Legal Education Foundation	-	42,742	42,742	25,588
LCVS Community Impact Fund	-	-	-	2,000
LCVS Negative Cessations Funding	-	-	-	10,000
Liverpool City Council Community Mental Health Fund	-	14,250	14,250	14,250
Liverpool City Council Community Resource Grant	-	28,500	28,500	28,500
Liverpool City Council -Make it Happen	-	3,000	3,000	-
Mayoral Neighbourhood Funds	-	10,000	10,000	3,700
National Lottery Award for All	-	10,000	10,000	10,000
National Lottery Heritage Fund	-	35,083	35,083	-
P H Holt Foundation	-	-	-	5,000
Skelton Charity	-	-	-	1,500
Steve Morgan Foundation	-	30,000	30,000	30,000
Torus Foundation	-	750	750	-
	<b>101,104</b>	<b>225,650</b>	<b>326,754</b>	<b>250,997</b>

Income from charitable activities in 2022 comprised £43,959 for unrestricted funds and £207,038 related to restricted funds.

**4. Expenditure on Charitable Activities**

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
To provide legal advice and assistance free of charge	344,054	77,093	421,147	254,046

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

a. Analysed as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<i>Direct charitable expenditure:</i>		
Staff salary costs	314,856	109,370
Pensions	8,166	3,081
Office costs	12,228	10,519
Subscriptions	6,221	3,322
Interpreters	2,101	1,090
Volunteer expenses	136	1,350
Equipment	250	399
DBS fees	96	-
	<b>344,054</b>	<b>129,131</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<i>Support &amp; Governance costs:</i>		
Staff salary costs	25,964	90,894
Pensions	880	1,425
Office costs	1,359	1,169
Building running costs	10,526	10,714
Training	4,600	1,658
Library	-	608
Insurance	1,629	1,513
Travel expenses	902	111
Publicity and promotions	587	-
Legal	14	-
Hampers	-	251
Professional fees	-	270
Consultancy fees	7,700	-
Sundry expenses	338	115
Bank charges	89	90
Computer support costs	11,583	5,288
Payroll fees	1,080	415
Accountancy	1,330	1,010
Amortisation charge	1,419	1,419
Depreciation	7,093	7,965
	<b>77,093</b>	<b>124,915</b>
<b>Total expenditure on charitable activities</b>	<b>421,147</b>	<b>254,046</b>
	<b>=====</b>	<b>=====</b>

£234,493 (2022: £162,162) of the above expenditure relates to restricted funding.

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

d. Analysis of staff costs	2023	2022
	£	£
Gross salary	317,577	188,488
Social security	23,243	11,776
Pension costs	9,046	4,506
	-----	-----
	<b>349,866</b>	<b>204,770</b>
	=====	=====

c. Particulars of employees:

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

	2023	2022
Charitable activities	14.7	6.8
	===	===

No employee received emoluments of more than £60,000 during the year (2022: 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 (2022: £nil)

**5. Tangible fixed assets**

	Equipment	Total
<b>Cost</b>	£	£
Balance as at 1 <sup>st</sup> April 2022	41,517	41,517
Additions	1,452	1,452
Disposals	(-)	(-)
	-----	-----
Balance as at 31 <sup>st</sup> March 2023	<b>42,969</b>	<b>42,969</b>
	-----	-----
<b>Depreciation</b>		
Balance as at 1 <sup>st</sup> April 2022	14,475	14,475
Charge for the year	7,093	7,093
Disposals	(-)	(-)
	-----	-----
Balance as at 31 <sup>st</sup> March 2023	<b>21,568</b>	<b>21,568</b>
	-----	-----
<b>Net book value at 31<sup>st</sup> March 2023</b>	<b>21,401</b>	<b>21,401</b>
	=====	=====
Net book value at 31 <sup>st</sup> March 2022	27,042	27,042
	=====	=====

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**6. Intangible fixed assets**

	<b>Legal Software</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
Brought forward at 1 <sup>st</sup> April 2022	9,936	9,936
Additions during the year	-	-
	-----	-----
<b>Balance as at 31<sup>st</sup> March 2023</b>	<b>9,936</b>	<b>9,936</b>
	=====	=====
<b>Accumulated Amortisation</b>		
Brought forward at 1 <sup>st</sup> April 2021	1,419	1,419
Charge for the year	1,419	1,419
	-----	-----
<b>Balance as at 31<sup>st</sup> March 2023</b>	<b>2,838</b>	<b>2,838</b>
	=====	=====
<b>Net Book Value at 31<sup>st</sup> March 2023</b>	<b>7,098</b>	<b>7,098</b>
	=====	=====
Net Book Value at 31 <sup>st</sup> March 2022	8,517	8,517
	=====	=====

**7. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Debtors	-	1,011
Prepayments	2,996	8,237
Accrued income	8,625	-
	-----	-----
	<b>11,621</b>	<b>9,248</b>
	=====	=====

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	3,830	1,010
Deferred income (see note 9)	6,000	-
	-----	-----
	<b>9,830</b>	<b>1,010</b>
	=====	=====

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**9. Deferred income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2022	-	-
Amount deferred in the year	6,000	-
Amount released to income	(-)	(-)
<b>Balance at 31<sup>st</sup> March 2023</b>	<b>6,000</b>	<b>-</b>
	=====	=====

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

<b>2023</b>	<b>Tangible Fixed Assets</b>	<b>Intangible Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
General Fund	1,776	-	19,289	21,065
Designated Fund	-	-	19,814	19,814
	-----	-----	-----	-----
	<b>1,776</b>	<b>-</b>	<b>39,103</b>	<b>40,879</b>
	-----	-----	-----	-----
<b>Restricted Funds</b>				
A B Charitable Trust	-	-	15,000	15,000
Access to Justice Foundation	-	7,098	-	7,098
Alex Ferry Foundation	-	-	10,000	10,000
Legal Education Foundation	2,488	-	-	2,488
Liverpool City Council Community Resource Grant	818	-	-	818
National Lottery Award for All	144	-	-	144
National Lottery Heritage Fund	-	-	35,083	35,083
Steve Morgan Foundation	16,175	-	917	17,092
	-----	-----	-----	-----
	<b>19,625</b>	<b>7,098</b>	<b>61,000</b>	<b>87,723</b>
	-----	-----	-----	-----
<b>Totals</b>	<b>21,401</b>	<b>7,098</b>	<b>100,103</b>	<b>128,602</b>
	=====	=====	=====	=====

<b>2022</b>	<b>Tangible Fixed Assets</b>	<b>Intangible Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
General Fund	876	-	30,052	30,928
Designated Fund	-	-	19,748	19,748
	-----	-----	-----	-----
	<b>876</b>	<b>-</b>	<b>49,800</b>	<b>50,676</b>
	-----	-----	-----	-----

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

(Continues 2022)

	<b>Tangible Fixed Assets</b>	<b>Intangible Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>				
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
	<b>26,166</b>	<b>8,517</b>	<b>61,883</b>	<b>96,566</b>
<b>Totals</b>	<b>27,042</b>	<b>8,517</b>	<b>111,683</b>	<b>147,242</b>

**11. Unrestricted Funds**

		<b>Movements in the Year</b>			
<b>2023</b>	<b>Reserves at Beginning of year</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer of funds</b>	<b>Reserves at End of Year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	30,928	176,857	(186,654)	(66)	21,065
Designated Fund	19,748	-	-	66	19,814
	<b>50,676</b>	<b>176,857</b>	<b>(186,654)</b>	<b>-</b>	<b>40,879</b>

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

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**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.

**12. Restricted Funds**

2023	Reserves at Beginning of year £	<u>Movements in the Year</u>		Reserves at End of Year £
		Income £	Expenditure £	
A B Charitable Trust	-	15,000	(-)	15,000
Access to Justice Foundation	8,654	16,325	(17,881)	7,098
Alex Ferry Foundation	10,000	-	(-)	10,000
Education Skills Fund Agency	1,500	-	(1,500)	-
Garfield Weston Foundation	867	20,000	(20,867)	-
Hill Dickinson Fund	329	-	(329)	-
LCVS Community Impact Fund	2,910	-	(2,910)	-
LCVS Negative Cessations Funding	5,181	-	(5,181)	-
Legal Education Foundation	14,100	42,742	(54,354)	2,488
Liverpool City Council Community Mental Health Fund	14,250	14,250	(28,500)	-
Liverpool City Council Community Resource Grant	2,215	28,500	(29,897)	818
Liverpool City Council – Hardship Fund	80	-	(80)	-
Liverpool City Council – Make it Happen	-	3,000	(3,000)	-
Mayoral Neighbourhood Fund	3,700	10,000	(13,700)	-
National Lottery Award for All	6,892	10,000	(16,748)	144
National Lottery Heritage Fund	-	35,083	(-)	35,083
P H Holt Foundation	2,912	-	(2,912)	-
Skelton Charity	1,410	-	(1,410)	-
Steve Morgan Foundation	21,566	30,000	(34,474)	17,092
Torus Foundation	-	750	(750)	-
	<u>96,566</u>	<u>225,650</u>	<u>(234,493)</u>	<u>87,723</u>

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

2022	<u>Movements in the Year</u>			Reserves at End of Year £
	Reserves at Beginning 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	-	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)	-
	<u>51,690</u>	<u>207,038</u>	<u>(162,162)</u>	<u>96,566</u>

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

**A B Charitable Trust** – Contribution towards to provide legal and welfare advice.

**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.

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

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

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

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

**VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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

	2023	2022
	£	£
Staff salary costs	28,665	28,665
	=====	=====

**Liverpool City Council – Hardship Fund** – Contribution towards salary costs.

**Liverpool City Council – Make it Happen** - Contribution towards 'Housing Advice' project.

**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.

**National Lottery Heritage Fund** - Contribution towards 'Giz a Job' project

**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

**Torus Foundation** – Contribution towards translation and interpreting services

### 13. 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

	2023	2022
	£	£
Premises	5,000	5,000
Photocopier	6,979	9,941
	-----	-----
	11,979	14,941
	=====	=====

### 14. Contingent Liabilities

The Charitable Company did not have any contingent liabilities at 31<sup>st</sup> March 2023 or 31<sup>st</sup> March 2022.

### 15. Related Party Transactions

There were no related party transactions during the year ended 31<sup>st</sup> March 2023 (2022: none)

### 16. Guarantees

As at 31<sup>st</sup> March 2023, 9 members had given a guarantee of £1 each in the event of the company winding-up. Total £9 (2022: 9 members: £9).