

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

**ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31st MARCH 2024**

Company Registration No: 02252255

Charity Number: 702458

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

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VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The trustees are pleased to present their annual report for the year ended 31st 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) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

The objects of the charity are:

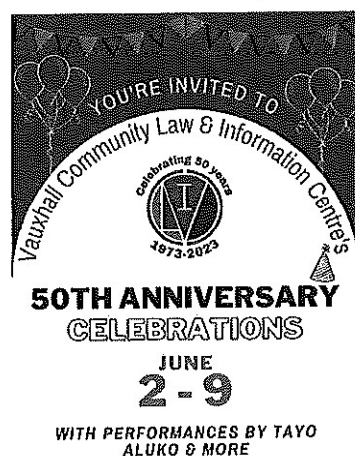
- To relieve persons resident or employed in the Merseyside and surrounding areas by providing them with free advice and assistance on all legal matters concerning which it is not practical or appropriate for them to obtain advice and assistance from elsewhere owing to their financial need or social 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

We would like to take this opportunity to honour our former Trustee and ongoing supporter, Nigel Mellor who sadly passed away earlier this year.

50th Anniversary Celebration Events



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This year is our 50th anniversary and to celebrate a week of celebrations for all our friends and supporters

Our events highlighted the lack of access to social justice and appalling levels of poverty and disadvantage which have become much worse in the recent past.

Vauxhall Law Centre has provided support to community struggles for 50 years now. Initially established to provide housing advice to people living in the local Scotland Road community when many houses were not fit for human habitation, we continued to work challenging poverty and injustices in the community and with workers in their struggles for better conditions. The Law Centre, a charity, still provides free advice to people, particularly those who need advice or representation at appeal for disability benefits or eviction notices. We have and continue to support sick, disabled and vulnerable people in the community. Please join us at one of our events to find out more about our work and celebrate our history.

Below is a list of our events including.

2nd June at 12:00pm - Opening Session and talk with guest speaker Ian Byrne M.P.

- Taking place at Vauxhall Law Centre and open to all.

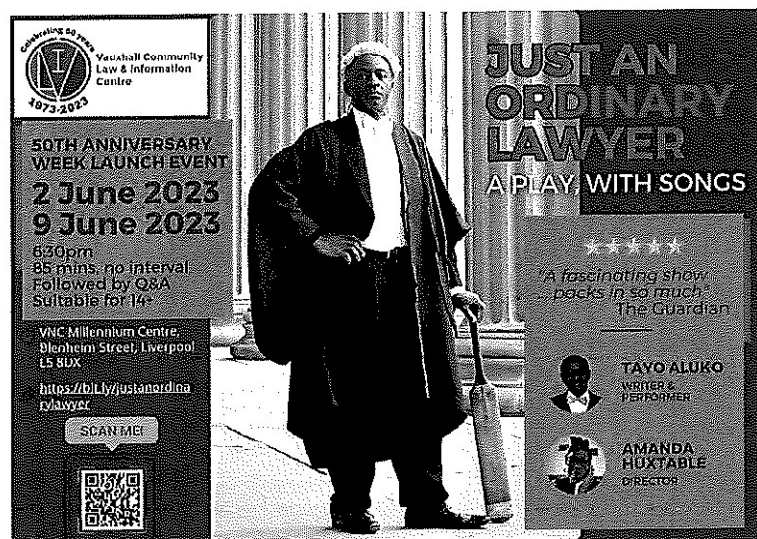
2nd June at 1pm - Special in person edition of Liverpool Law Society's Access to Justice Committee meeting.

2nd June at 6:30 pm- 'Just an Ordinary Lawyer' by Tayo Aluko. Free and open to all

3rd June at 7pm - a screening of 'I, Daniel Blake' at Kitty's Laundrette. Free and open to all

7th June at 6pm - Know Your Rights session with Acorn Liverpool and VLC Housing Solicitor Siobhan Taylor Ward on tenant's rights. Free and open to all

9th June at 6:30pm - Final performance of 'Just an Ordinary Lawyer' by Tayo Aluko. Free and open to all



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.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

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.

We started the financial year with 14 paid employees and have ended the year with 17 staff. Over 50 volunteers still regularly support the work of the centre, by assisting with casework, research, blog writing, fundraising and helping to develop projects.

We were successful in obtaining funding from the Department for Levelling Up Housing & Communities for Hong Kong BN(O) Welcome Programme (VCSE) Grant 2023/2024. We were able to successfully recruit Candy Chan as our Hong Kong BN(O) Caseworker who provided advice and assistance to visa holders on Welfare Benefits and Housing related issues.

This year we were delighted to have been able to expand our housing provision by recruiting Shannon Donnelly and Joe Bowly as Migrant & Asylum Support Caseworker and Housing Caseworkers. We have expanded our Welfare Benefits team with the recruitment of Emanuele Sanna to provide tailored advice to people of pension age.

We were extremely pleased that our former Kickstart Office Administrator was promoted to Office Manager during the course of the year. Jade has shown resilience and outstanding skills deserving of this promotion.

Unfortunately, our Senior Solicitor and Centre Director was unexpectedly taken ill and hospitalised mid-year. Our Housing Solicitor, Development Officer and Office Manager took charge and ensured services were not impacted by the loss of personnel. The temporary Senior Management team made sure that staff well-being, stakeholder engagement, regulatory matters were not negatively impacted as well as helping to maintain the Centre's operations. A big thank you to all staff members who pulled together in this tough period to ensure services remained ongoing and to a very high standard.

Furthermore we have 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 Homebaked at Anfield (in partnership with Spirit of Shankly), Maghull Advice Centre (funded by Maghull Town Council), Pontac Community Centre (funded by 64 Trust), VNC Food Pantry, Adlington House (in partnership with the Eldonian Village 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.

Joe developed and streamlined our volunteering process ensuring that all volunteers received extensive training and support throughout their placement.

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

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

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.

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.

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. We successfully tendered for and secured Legal Aid contracts in Housing and debt, Public Law and Welfare Benefits.

We were able to successfully maintain our Lexcel accreditation with the following comments from the assessor:

The Centre operates within the voluntary sector as a not-for-profit charitable company limited by guarantee and provides legal services relating to a wide range of welfare issues during a period of history that presents huge challenges to a polarised society in which there are unsustainable gaps between those who have, and those who have not, the means to cope. Caseworkers are therefore under considerable stress as a result of increasing demand for the Centre's services. Reference is made further in this report (Chapter 8, Section 4) to the empathetic style of management and the attention given to staff welfare that contribute considerably towards maintaining a high level of sustainable service to clients. The Centre's activities are supported by a team of volunteers and are overseen by a Management Committee whose members represent the community in which the Centre operates.

The evidence obtained during this AMV shows a very high standard of management, reflected in the relatively low incidents of non-compliances detected.

It is consequently the Assessor's strong recommendation that the Centre continues to be accredited with Lexcel certification.

We have been able to support our Justice First Fellow, Alex Feery in successfully completing his fellowship. He successfully completed a 2 year training contract, after experiencing working in and with our welfare benefits, debt, housing and development team. Alex has taken post at another agency in Scarborough and we wish him all the best in his future career. We have successfully secured funding for a further Justice First Fellow to start in April 2024.

Our 2023/2024 success story

1,220 opened to deal with housing and benefit related issues.

1,163 closed cases where we brought these issues to a satisfactory conclusion.

1,011 Welfare Benefit cases were opened and we closed 1,063

187 Housing cases were opened and we closed 100

Total Financial Gains - £3,121,644.90

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Our teams had the following feedback:

<p>What Clients say about our Staff</p> <p>“You were very kind and compassionate in your chat which is such a valuable currency in today's world...”</p> <p>“...It was so nice to hear that apart from advice, people care.”</p>	<p>What Our Welfare Benefit Clients Say</p> <p>“Vauxhall (Law Centre) handled our PIP application & tribunal with professional advice and care at a difficult time in our lives...”</p> <p>“...we will always be most grateful to David and all the team. Any advice we may need in the future we will be sure to contact them first.”</p>	<p>What Our Housing Clients Say</p> <p>“I had a sense of someone having my back. Always responding in [a] timely manner.”</p> <p>“I have hope (now) that if I am in need there is [a] place with amazing people who care.”</p>
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VOLUNTEER SPOTLIGHT

Mary & Anthony Housing Volunteers



Mary

“Volunteering really feels like worthwhile work. I've learnt so much about the city's ongoing housing issues, and the work has helped me develop some new, useful skills in a professional environment.”

Anthony

“It's always kids that suffer in these situations, and speaking as a Dad I know how that must impact on families”. “I just want to see better built and maintained housing stock for families. I get a real sense of satisfaction knowing my work is directly helping people in these situations.”

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

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FINANCIAL REVIEW

Total income for the year was £472,235 (2023: £402,507) of which £230,527 (2023: £225,650) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £492,195 (2023: £421,147), leaving a deficit for the year of £19,960 (2023: deficit £18,640).

At 31st March 2024 the charitable company's reserves stood at £108,642 (2023: £128,602) of which £65,917 (2023: £87,723) 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 £42,725. The charitable company requires £19,932 for redundancy provision, £59,965 for three months' running costs and run-on insurance for files, estimated at £6,000 (total £85,897).

The trustees are aware that the reserves required by our "Reserves Policy" of three months' running costs, a total of £85,896, is short by £43,170 at the start of the financial year 24/25. 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 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, 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.

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 it's users.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

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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.

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 (Resigned 25 th September 2024) A Gibbons (Resigned 1st November 2024) A Goodman E Freeman (Appointed 25 th September 2024) R Howard A Kelly (Appointed 25 th September 2024) K Lee (Resigned 25 th September 2024) J O'Hare G Oakford A Stewart C Topping (Appointed 25 th September 2024)	
Company Secretary	N Higham	
Independent Examiner	Mrs Ying Huang ACCA c/o LCVS 151 Dale Street Liverpool Merseyside L2 2AH	

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Bankers

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

Signed on behalf of the Board of Trustees

.....*P Connolly*

P Connolly – Trustee and Chair

Date:*19/12/24*

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

.....*P Connolly*.....

P Connolly – Trustee and Chair

Vnc Millennium Resource Centre
Blenheim Street
Liverpool
Merseyside
L5 8UX

Date:19/12/24.....

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 2024, which are set out on pages 12 to 26.

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 Charities
 have 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: 

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
Income and endowments from:		£	£	£	£
Donations and legacies	3a	62,267	-	62,267	75,753
Charitable activities	3b	179,441	230,527	409,968	326,754
Total income		241,708	230,527	472,235	402,507
Expenditure on:					
Charitable activities	4	239,862	252,333	492,195	421,147
Total expenditure		239,862	252,333	492,195	421,147
Net income/(expenditure), net movement in funds		1,846	(21,806)	(19,960)	(18,640)
Total funds brought forward	11,12	40,879	87,723	128,602	147,242
Total funds carried forward	10-12	42,725	65,917	108,642	128,602

The notes on pages 14 to 26 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 2024****Company No: 02252255**

	Notes	31 st March 2024	31 st March 2023
		£	£
Fixed assets			
Tangible fixed assets	5	16,912	21,401
Intangible assets	6	5,678	7,098
		<u>22,590</u>	<u>28,499</u>
Current assets			
Debtors	7	22,310	11,621
Cash at bank and in hand		72,216	98,312
		<u>94,526</u>	<u>109,933</u>
Current liabilities			
Creditors: amounts falling due within one year	8	(8,474)	(9,830)
		<u>86,052</u>	<u>100,103</u>
Net current assets			
		<u>108,642</u>	<u>128,602</u>
Total assets less current liabilities		<u>108,642</u>	<u>128,602</u>
Funds:			
Unrestricted funds	10,11	42,725	40,879
Restricted funds	10-12	65,917	87,723
		<u>108,642</u>	<u>128,602</u>

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

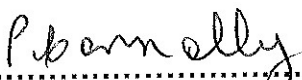
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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 on19/12/24....., and signed on their behalf by:



P Connolly

Trustee and Chair

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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 1st 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 31ST MARCH 2024

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 31ST MARCH 2024****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	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
a. Donations and Legacies				
Donations	27,267	-	27,267	39,753
General grants	35,000	-	35,000	36,000
	-----	-----	-----	-----
	62,267	-	62,267	75,753
	=====	=====	=====	=====

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

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
a. Charitable Activities				
A B Charitable Trust	-	-	-	15,000
Access to Justice Foundation	-	5,492	5,492	16,325
Burbo Bank Extension Community Fund	-	7,500	7,500	-
Contract and sales income	179,191	-	179,191	99,748
Community Foundation	-	2,000	2,000	-
Department for Levelling Up, Housing & Communities	-	30,000	30,000	-
Garfield Weston Foundation	-	-	-	20,000
Independent Age	-	18,750	18,750	-
Kickstart and secondment	250	-	250	1,356
Legal Education Foundation	-	37,218	37,218	42,742
LCVS Community Impact Fund	-	3,000	3,000	-
Liverpool City Council Community Mental Health Fund	-	-	-	14,250
Liverpool City Council Community Resource Grant	-	30,500	30,500	28,500
Liverpool City Council -Make it Happen	-	3,000	3,000	3,000
Mayoral Neighbourhood Funds	-	-	-	10,000
National Lottery Award for All	-	-	-	10,000
National Lottery Community Fund	-	20,000	20,000	-
National Lottery Heritage Fund	-	28,067	28,067	35,083
Sam & Bella Sebba Charitable Trust	-	45,000	45,000	-
Steve Morgan Foundation	-	-	-	30,000
Torus Foundation	-	-	-	750
	179,441	230,527	409,968	326,754

Income from charitable activities in 2023 comprised £101,104 for unrestricted funds and £225,650 related to restricted funds.

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2024 £	Total 2023 £
To provide legal advice and assistance free of charge	206,222	285,973	492,195	421,147

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

a. Analysed as follows:

	2024	2023
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	173,448	314,856
Pensions	5,402	8,166
Office costs	11,273	12,228
Subscriptions	6,170	6,221
Interpreters	1,904	2,101
Volunteer expenses	844	136
Equipment	96	250
DBS fees	152	96
Events	6,933	-
	-----	-----
	206,222	344,054
	-----	-----

	2024	2023
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	173,299	25,964
Pensions	11,950	880
Office costs	1,253	1,359
Building running costs	27,878	10,526
Training	3,472	4,600
Insurance	2,319	1,629
Travel & Subsistence expenses	778	902
Publicity and promotions	-	587
Legal	924	14
Professional fees	2,674	-
Consultancy fees	37,133	7,700
Sundry expenses	152	338
Bank charges	92	89
Computer support costs	14,855	11,583
Payroll fees	1,080	1,080
Accountancy	1,325	1,330
Amortisation charge	1,420	1,419
Depreciation	5,369	7,093
	-----	-----
	285,973	77,093
	-----	-----

Total expenditure on charitable activities	492,195	421,147
	=====	=====

£252,333 (2023: £234,493) 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 2024**

d. Analysis of staff costs	2024	2023
	£	£
Gross salary	322,808	317,577
Social security	23,939	23,243
Pension costs	17,352	9,046
	364,099	349,866
	=====	=====

c. Particulars of employees:

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

	2024	2023
Charitable activities	12.9	14.7
	===	===

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

5. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
Balance as at 1 st April 2023	42,969	42,969
Additions	880	880
Disposals	(-)	(-)
	43,849	43,849
	-----	-----
Balance as at 31 st March 2024	43,849	43,849
	-----	-----
Depreciation		
Balance as at 1 st April 2023	21,568	21,568
Charge for the year	5,369	5,369
Disposals	(-)	(-)
	26,937	26,937
	-----	-----
Balance as at 31 st March 2024	26,937	26,937
	-----	-----
Net book value at 31st March 2024	16,912	16,912
	=====	=====
Net book value at 31 st March 2023	21,401	21,401
	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**

6. Intangible fixed assets

	Legal Software	Total
Cost	£	£
Brought forward at 1 st April 2023	9,936	9,936
Additions during the year	-	-
	-----	-----
Balance as at 31st March 2024	9,936	9,936
	=====	=====
Accumulated Amortisation		
Brought forward at 1 st April 2023	2,838	2,838
Charge for the year	1,420	1,420
	-----	-----
Balance as at 31st March 2024	4,258	4,258
	=====	=====
Net Book Value at 31st March 2024	5,678	5,678
	=====	=====
Net Book Value at 31 st March 2023	7,098	7,098
	=====	=====

7. Debtors

	2024	2023
	£	£
Debtors	-	-
Prepayments	2,310	2,996
Accrued income	20,000	8,625
	-----	-----
	22,310	11,621
	=====	=====

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	389	
Accruals	1,325	3,830
Tax and social security	6,760	-
Deferred income (see note 9)	-	6,000
	-----	-----
	8,474	9,830
	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

9. Deferred income

	2024	2023
	£	£
Balance at 1 st April 2023	6,000	-
Amount deferred in the year		6,000
Amount released to income	(6,000)	(-)
	-----	-----
Balance at 31st March 2024	-	6,000
	=====	=====

10. Analysis of net assets between funds

2024	Tangible Fixed Assets	Intangible Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	2,193	-	20,600	22,793
Designated Fund	-	-	19,932	19,932
	-----	-----	-----	-----
	2,193	-	40,532	42,725
	-----	-----	-----	-----
Restricted Funds				
A B Charitable Trust	-	-	5,015	5,015
Access to Justice Foundation	-	5,678	-	5,678
Alex Ferry Foundation	-	-	750	750
Burbo Bank Extension Community Fund	-	-	250	250
Legal Education Foundation	1,866	-	-	1,866
Liverpool City Council Community Resource Grant	614	-	-	614
Liverpool City Council- Make it Happen	-	-	5	5
National Lottery Award for All	108	-	-	108
National Lottery Community Fund	-	-	1,150	1,150
Sam & Bella Sebba Charitable Trust	-	-	38,350	38,350
Steve Morgan Foundation	12,131	-	-	12,131
	-----	-----	-----	-----
	14,719	5,678	45,520	65,917
	-----	-----	-----	-----
Totals	16,912	5,678	86,052	108,642
	=====	=====	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**

2023	Tangible Fixed Assets	Intangible Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	1,776	-	19,289	21,065
Designated Fund	-	-	19,814	19,814
	<u>1,776</u>	<u>-</u>	<u>39,103</u>	<u>40,879</u>
Restricted Funds				
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
	<u>19,625</u>	<u>7,098</u>	<u>61,000</u>	<u>87,723</u>
Totals	<u>21,401</u>	<u>7,098</u>	<u>100,103</u>	<u>128,602</u>

11. Unrestricted Funds

Movements in the Year					
2024	Reserves at Beginning of year	Income	Expenditure	Transfer of funds	Reserves at End of Year
	£	£	£	£	£
General Fund	21,065	241,708	(239,862)	(118)	22,793
Designated Fund	19,814	-	-	118	19,932
	<u>40,879</u>	<u>241,708</u>	<u>(239,862)</u>	<u>-</u>	<u>42,725</u>

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

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.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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

12. Restricted Funds

2024	<u>Movements in the Year</u>			Reserves at End of Year
	Reserves at Beginning of year	Income	Expenditure	
	£	£	£	£
A B Charitable Trust	15,000	-	(9,985)	5,015
Access to Justice Foundation	7,098	5,492	(6,912)	5,678
Alex Ferry Foundation	10,000	-	(9,250)	750
Burbo Bank Extension	-	7,500	(7,250)	250
Community Fund	-	2,000	(2,000)	-
Community Foundation	-	2,000	(2,000)	-
Department for Levelling Up, Housing & Communities	-	30,000	(30,000)	-
Independent Age	-	18,750	(18,750)	-
LCVS Community Impact Fund	-	3,000	(3,000)	-
Legal Education Foundation	2,488	37,218	(37,840)	1,866
Liverpool City Council	818	30,500	(30,704)	614
Community Resource Grant	-	-	-	-
Liverpool City Council – Make it Happen	-	3,000	(2,995)	5
National Lottery Award for All	144	-	(36)	108
National Lottery Community Fund	-	20,000	(18,850)	1,150
National Lottery Heritage Fund	35,083	28,067	(63,150)	-
Sam & Bella Sebba Charitable Trust	-	45,000	(6,650)	38,350
Steve Morgan Foundation	17,092	-	(4,961)	12,131
	-----	-----	-----	-----
	87,723	230,527	(252,333)	65,917
	=====	=====	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

2023	Reserves at Beginning of year £	Movements in the Year		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>

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.

Burbo Bank Extension Community Fund- Contribution towards supporting clients during the cost of living crisis.

Community Foundation- Contribution towards purchasing IT equipment & furniture

Department for Levelling Up, Housing & Communities- Contribution towards Provide advice and support for HK BN(O) in relation to benefits and housing.

Education Skills Fund Agency – Contribution towards core costs.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Garfield Weston Foundation – Contribution towards core costs.

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

Independent Age- Provide advice and support in relation to welfare benefits for those over state pension age

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.

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

	2024	2023
	£	£
Staff salary costs	30,705	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

Sam & Bella Sebba Charitable Trust- Contribution towards case worker salary & development of the law centre.

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

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

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. There are also lease commitments for a photocopier

	2023	2023
	£	£
Premises	5,000	5,000
Photocopier	4,018	6,979
	-----	-----
	9,018	11,979
	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

14. Contingent Liabilities

The Charitable Company did not have any contingent liabilities at 31st March 2024 or 31st March 2023.

15. Related Party Transactions

There were no related party transactions during the year ended 31st March 2024 (2023: none)

16. Guarantees

As at 31st March 2024, 9 members had given a guarantee of £1 each in the event of the company winding-up. Total £9 (2023: 9 members: £9).