

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

Company Registration No: 02252255

Charity Number: 702458

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

CONTENTS

	Page
Trustees' Annual Report	2
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities (Including Income & Expenditure)	10
Balance Sheet	11
Statement of cashflow	12
Notes to the Financial Statements	13

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The trustees are pleased to present their annual report for the year ended 31st March 2025.

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 a moment to remember **Annie Goodman**, our former Trustee and long-time supporter, who sadly passed away earlier this year. Annie was part of the Law Centre from the very beginning and gave so much of her time as volunteer, employee and later, care as a Trustee and Treasurer. Her warmth, dedication, and friendship will be deeply missed.

The Centre has continued to grow and has seen an increase in provision of face-to-face advice through our growing outreach advice clinics. We have had to pull together to support our community in the face of a cost-of-living crisis, housing crisis, racial riots 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.

We started the financial year with 14 paid employees and have ended the year with 18 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.

The Centre was successful in recruiting a new Justice First Fellow, funded by The Legal Education Foundation.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Esther Sills started with the centre and provided extra capacity in the Welfare Benefit and Development teams. Esther now begins her 2-year training contract in order to qualify as a Social Welfare Solicitor.

Thanks again to the Legal Education Foundation, their funding enabled the recruitment of a new finance officer, Vicky Leung, who brings with her not only accounting experience, but a background of compliance. This role ensures the financial accountability but also helps to streamline the Senior Management Team of the Centre.

Although 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, this grant sadly came to an end. We were able to retain Candy Chan as our Hong Kong BN(O) Caseworker who provided advice and assistance to visa holders on Welfare Benefits and Housing related issues until she left for opportunities in the Isle of Mann, we wish her all the best as Solicitor Advocate in the Isle of Mann and for her to continue promoting access to justice.

In the past 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. They both successfully obtained funding via the Social Welfare Solicitors Qualification Fund, which has allowed them to study the SQE in order to qualify as Solicitors. Joe successfully passed his SQE1 and is now preparing for his SQE2 course and exams. Good luck Joe. Shannon will be starting her SQE journey very soon.

This year saw the recruitment of 2 further solicitors, bringing the total of solicitors in the Centre to 5. David Kenny, our existing Welfare Rights Caseworker, successfully passed his SQE2 training (having had funding via the social welfare solicitor's qualification fund) and became a qualified solicitor within the welfare benefits team in September 2024. Tom Lavin, a former Justice First Fellow, joins us from Greater Manchester Law Centre as our new Housing supervising solicitor and will guide his team through the legal aid housing cases.

We were successful in our application to The National Lottery for funding in order to develop our project of increased outreach work. We recruited Danielle Kazandis (welfare benefits) and Steven Williams (debt) who provide extra capacity in our advice teams. We especially welcome them both, one reviving our Debt team and the other allowing us 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), VNC Food Pantry, Tibre Square, Women's Enterprise Business in the Wirral, Ash Grange, British Red Cross and Woodlands Hospice.

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. This project was displayed at the Central Library and very well received.

Volunteers are and have always been the backbone of the Centre. We have 9 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 Simon Petty as our volunteer coordinator.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Joe had developed and streamlined our volunteering process ensuring that all volunteers received extensive training and support throughout their placement and Simon has ensured this has carried on.

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's ability to identify the increasing needs of the many underprivileged people who are trying to survive within local communities that have been ravaged over the past years by successive government policies, and its expertise in obtaining funding to finance its activities, have resulted in the Centre's continuing success. Interviews conducted with its people, at all levels of the Organisation, revealed an acute awareness of the importance of empathy towards clients and the accompanying need to make sure that their needs are properly satisfied by attention to detail and by being attentive to matters of compliance.

These attitudes are supported by a very efficient client management system and a supportive top management structure. The imperative of ensuring the efficient implementation of the Centre's policies and procedures resulting especially from the nature of the Centre's work is constantly addressed and this has resulted once again this year in a very successful Lexcel assessment during which a high standard of compliance was detected from the samples taken.

Areas of Good Practice: *there are ten, and these represent areas where the Centre has notably exceeded what the Lexcel Standard requires. Areas of good practice mentioned in previous assessment reports continue to exist but are not reiterated here.*

Suggestions for Best Practice: *no suggestions are included this year possibly as a result of the continual striving for improvement exercised by everyone and led by the Senior Solicitor with Board guidance. Suggestions made in previous assessment reports have been adopted*

Our Impact

A summary of our key figures from the last 12 months

Key figures

469,906 case minutes (7,831.76 hours) spent upholding our clients rights
£4,620,867.42 financial gains and debt managed for our clients
2,413 cash and enquiries opened and 2,363 closed

Clients by department

Housing 43.8%
Welfare Rights 51.1%
Debt 5.1%

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

If you experienced a similar problem in the future, would you feel more or less confident about knowing what to do

The same level 10%

A little more confident 26.7%

Much more confident 63.3%

FINANCIAL REVIEW

Total income for the year was £664,168 (2024: £472,235) of which £389,370 (2024: £230,527) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £634,749 (2024: £492,195), leaving a surplus for the year of £29,419 (2024: deficit £19,960).

At 31st March 2025 the charitable company's reserves stood at £138,061 (2024: £108,642) of which £103,160 (2024: £65,917) 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 £34,901. The charitable company requires £26,467 for redundancy provision, £70,656 for three months' running costs and run-on insurance for fees, estimated at £6,000 (total £103,123).

The trustees plans to increase the unrestricted reserves by pursuing 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 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 Community Care, 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 its users.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

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 30 th September 2024) A Goodman (Resigned 31 st January 2025) E Freeman (Appointed 25 th September 2024) R Howard A Kelly (Appointed 25 th September 2024) K Lee (Resigned 25 th September 2024) Dr A O'Connor (Appointed 30 th January 2025) 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 2025**

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: *19/12/25*

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 – Trustee and Chair

Vnc Millennium Resource Centre
Blenheim Street
Liverpool
Merseyside
L5 8UX

Date: 19/12/25

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 2025, which are set out on pages 10 to 28.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of
independent
examiner's report

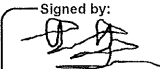
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's
statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**

Signed by:

DF051AE92EBD486...

Relevant professional qualification or body: **ACCA**

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

Dated: 22 December 2025
.....

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Income and endowments from:		£	£	£	£
Donations and legacies	3a	98,735	-	98,735	62,267
Charitable activities	3b	176,061	389,370	565,431	409,968
Investments	3c	2	-	2	-
Total income		274,798	389,370	664,168	472,235
Expenditure on:					
Charitable activities	4	282,622	352,127	634,749	492,195
Total expenditure		282,622	352,127	634,749	492,195
Net (expenditure)/income, net movement in funds		(7,824)	37,243	29,419	(19,960)
Total funds brought forward	11,12	42,725	65,917	108,642	128,602
Total funds carried forward	10-12	34,901	103,160	138,061	108,642

The notes on pages 13 to 28 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 2025

Company No: 02252255

	Notes	31 st March 2025		31 st March 2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		18,030		16,912
Intangible assets	6		4,259		5,678
			-----		-----
			22,289		22,590
Current assets					
Debtors	7	19,148		22,310	
Cash at bank and in hand		119,564		72,216	
		-----		-----	
		138,712		94,526	
Current liabilities					
Creditors: amounts falling due within one year	8	(22,940)		(8,474)	
		-----		-----	
Net current assets			115,772		86,052
			-----		-----
Total assets less current liabilities			138,061		108,642
			=====		=====
Funds:					
Unrestricted funds	10,11	34,901		42,725	
Restricted funds	10-12	103,160		65,917	
		-----		-----	
		138,061		108,642	
		=====		=====	

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 ...19/12/25..., and signed on their behalf by:

.....
P Connolly
 Trustee and Chair

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	31 st March 2025		31 st March 2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated/(used) from operations	17		54,449		(25,216)
Investing activities					
Purchase of tangible fixed assets		(7,101)		(880)	
Net cash (used in) investing activities			(7,101)		(880)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			47,348		(26,096)
Cash and cash equivalents at beginning of year			72,216		98,312
Cash and cash equivalents at end of year			119,564		72,216
Represented by:					
		31 st March 2025		31 st March 2024	
		£	£	£	£
Cash at bank and in hand			119,564		72,216

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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 2025

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
----------------	---------

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 2025

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 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
a. Donations and Legacies				
Donations	16,356	-	16,356	27,267
General grants	82,379	-	82,379	35,000
	98,735	-	98,735	62,267

Donations and legacies income for year end 2024 related wholly to unrestricted funds.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
a. Charitable Activities				
A B Charitable Trust	-	4,000	4,000	-
Access to Justice Foundation	-	4,000	4,000	5,492
AO Sherman Foundation	-	5,000	5,000	-
Burbo Bank Extension Community Fund	-	-	-	7,500
Contract and sales income	176,061	-	176,061	179,191
Community Foundation	-	-	-	2,000
Department for Levelling Up, Housing & Communities	-	-	-	30,000
Grantscape	-	7,500	7,500	-
Independent Age	-	18,750	18,750	18,750
John Moores Foundation	-	10,000	10,000	-
Kickstart and secondment	-	-	-	250
LCVS Community Impact Fund	-	2,500	2,500	3,000
Legal Education Foundation	-	60,142	60,142	37,218
Legal Education Foundation – Justice Fellowship Fund	-	42,310	42,310	-
Liverpool City Council Community Resource Grant	-	14,250	14,250	30,500
Liverpool City Council -Make it Happen	-	-	-	3,000
Local Neighbourhood Fund	-	4,549	4,549	-
National Lottery Community Fund	-	106,992	106,992	20,000
National Lottery Heritage Fund	-	52,377	52,377	28,067
P H Holt Foundation	-	10,000	10,000	-
Sam & Bella Sebba Charitable Trust	-	45,000	45,000	45,000
Skelton Charity	-	2,000	2,000	-
	176,061	389,370	565,431	409,968

Income from charitable activities for year end 2024 comprised £179,441 for unrestricted funds and £230,527 related to restricted funds.

c. Investments	£	£	£	£
Bank interest	2	-	2	-

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2025 £	Total 2024 £
To provide legal advice and assistance free of charge	251,628	383,121	634,749	492,195
	=====	=====	=====	=====

a. Analysed as follows:

	2025 £	2024 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	212,186	173,448
Pensions	6,072	5,402
Office costs	14,398	11,273
Subscriptions and memberships	12,004	6,170
Interpreters	6,144	1,904
Volunteer expenses	204	844
Equipment	568	96
DBS fees	52	152
Events	-	6,933
	-----	-----
	251,628	206,222
	-----	-----

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

	2025	2024
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	277,872	173,299
Pensions	6,441	11,950
Office costs	1,600	1,253
Building running costs	34,362	27,878
Training	3,339	3,472
Insurance	6,207	2,319
Travel & Subsistence	2,376	778
Legal fees	1,042	924
Professional fees	-	2,674
Consultancy fees	24,142	37,133
Sundry expenses	134	152
Donation	29	-
Bank charges	199	92
Computer support costs	15,252	14,855
Payroll fees	1,080	1,080
Accountancy	1,644	1,325
Loss on disposal of tangible fixed assets	700	-
Amortisation charge	1,419	1,420
Depreciation	5,283	5,369
	383,121	285,973
Total expenditure on charitable activities	634,749	492,195

£352,127 (2024: £252,333) of the above expenditure relates to restricted funding.

d. Analysis of staff costs	2025	2024
	£	£
Gross salary	452,665	322,808
Social security	37,393	23,939
Pension costs	12,513	17,352
	502,571	364,099

c. Particulars of employees:

The average number of employees during the year 17.17 (2024: 12.75), and calculated on the basis of full-time equivalents, was as follows:

	2025	2024
	13.87	12.9
Charitable activities	====	====

One employee received emoluments of more than £60,000 the rest of the employees under £60,000 during the year (2024: no employee received over £60,000)

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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 (2024: £nil)

5. Tangible fixed assets

	Equipment	Total
Cost	£	£
Balance as at 1 st April 2024	43,849	43,849
Additions	7,101	7,101
Disposals	(1,765)	(1,765)
	-----	-----
Balance as at 31 st March 2025	49,185	49,185
	-----	-----
Depreciation		
Balance as at 1 st April 2024	26,937	26,937
Charge for the year	5,283	5,283
Disposals	(1,065)	(1,065)
	-----	-----
Balance as at 31 st March 2025	31,155	31,155
	-----	-----
Net book value at 31st March 2025	18,030	18,030
	=====	=====
Net book value at 31 st March 2024	16,912	16,912
	=====	=====

6. Intangible fixed assets

	Legal Software	Total
Cost	£	£
Brought forward at 1 st April 2024	9,936	9,936
Additions during the year	-	-
	-----	-----
Balance as at 31 st March 2025	9,936	9,936
	=====	=====
Accumulated Amortisation		
Brought forward at 1 st April 2024	4,258	4,258
Charge for the year	1,419	1,419
	-----	-----
Balance as at 31 st March 2025	5,677	5,677
	=====	=====
Net Book Value at 31st March 2025	4,259	4,259
	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Net Book Value at 31 st March 2024	5,678	5,678
	=====	=====

7. Debtors

	2025	2024
	£	£
Debtors	17,600	-
Prepayments	1,548	2,310
Accrued income	-	20,000
	-----	-----
	19,148	22,310
	=====	=====

8. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	-	389
Accruals	1,399	1,325
Tax and social security	-	6,760
Pension	2,161	-
Fans Supporting Foodbank	19,380	-
	-----	-----
	22,940	8,474
	=====	=====

9. Deferred income

	2025	2024
	£	£
Balance at 1 st April 2024	-	6,000
Amount deferred in the year	-	-
Amount released to income	(-)	(6,000)
	-----	-----
Balance at 31st March 2025	-	-
	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

10. Analysis of net assets between funds

2025	Tangible Fixed Assets	Intangible Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	2,114	-	6,324	8,438
Designated Fund	-	-	26,463	26,463
	<u>2,114</u>	<u>-</u>	<u>32,787</u>	<u>34,901</u>
Restricted Funds				
A B Charitable Trust	2,138	-	5,015	7,153
Access to Justice Foundation	-	4,259	1,419	5,678
Legal Education Foundation	2,216	-	26,763	28,979
Liverpool City Council Community Resource Grant	230	-	-	230
Local Neighbourhood Fund	-	-	995	995
National Lottery Award for All	81	-	-	81
National Lottery Community Fund	1,632	-	18,592	20,224
National Lottery Heritage Fund	-	-	30,201	30,201
P H Holt Foundation	816	-	-	816
Steve Morgan Foundation	8,803	-	-	8,803
	<u>15,916</u>	<u>4,259</u>	<u>82,985</u>	<u>103,160</u>
Totals	<u>18,030</u>	<u>4,259</u>	<u>115,772</u>	<u>138,061</u>

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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
	<u>2,193</u>	<u>-</u>	<u>40,532</u>	<u>42,725</u>
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
	<u>14,719</u>	<u>5,678</u>	<u>45,520</u>	<u>65,917</u>
Totals	<u>16,912</u>	<u>5,678</u>	<u>86,052</u>	<u>108,642</u>

11. Unrestricted Funds

2025	Reserves at Beginning of year	Movements in the Year			Reserves at End of Year
		Income	Expenditure	Transfer of funds	
	£	£	£	£	£
General Fund	22,793	274,798	(282,622)	(6,531)	8,438
Designated Fund	19,932	-	(-)	6,531	26,463
	<u>42,725</u>	<u>274,798</u>	<u>(282,622)</u>	<u>-</u>	<u>34,901</u>

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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

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.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

12. Restricted Funds

2025	Reserves at Beginning of year	<u>Movements in the Year</u>		Reserves at End of Year
		Income	Expenditure	
	£	£	£	£
A B Charitable Trust	5,015	4,000	(1,862)	7,153
Access to Justice Foundation	5,678	4,000	(4,000)	5,678
Alex Ferry Foundation	750	-	(750)	-
A O Sherman Foundation	-	5,000	(5,000)	-
Burbo Bank Extension	250	-	(250)	-
Community Fund	-	7,500	(7,500)	-
Grantscape	-	18,750	(18,750)	-
Independent Age	-	10,000	(10,000)	-
John Moores Foundation	-	2,500	(2,500)	-
LCVS Community Impact Fund	1,866	60,142	(33,029)	28,979
Legal Education Foundation	-	42,310	(42,310)	-
Legal Education Foundation – Justice Fellowship Fund	614	14,250	(14,634)	230
Liverpool City Council Community Resource Grant	5	-	(5)	-
Liverpool City Council – Make it Happen	-	4,549	(3,554)	995
Local Neighbourhood Fund	108	-	(27)	81
National Lottery Award for All	1,150	106,992	(87,918)	20,224
National Lottery Community Fund	-	52,377	(22,176)	30,201
National Lottery Heritage Fund	-	10,000	(9,184)	816
PH Holt Foundation	38,350	45,000	(83,350)	-
Sam & Bella Sebba Charitable Trust	-	2,000	(2,000)	-
Skelton Charity	12,131	-	(3,328)	8,803
Steve Morgan Foundation				
	65,917	389,370	(352,127)	103,160
	=====	=====	=====	=====

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

2024	Reserves at Beginning of year	Movements in the Year		Reserves at End 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	-	30,000	(30,000)	-
Department for Levelling Up, Housing & Communities	-	18,750	(18,750)	-
Independent Age	-	3,000	(3,000)	-
LCVS Community Impact Fund	-	37,218	(37,840)	1,866
Legal Education Foundation	2,488	30,500	(30,704)	614
Liverpool City Council	818	3,000	(2,995)	5
Community Resource Grant	-	-	(36)	108
Liverpool City Council – Make it Happen	-	20,000	(18,850)	1,150
National Lottery Award for All	144	28,067	(63,150)	-
National Lottery Community Fund	-	45,000	(6,650)	38,350
National Lottery Heritage Fund	35,083	-	(4,961)	12,131
Sam & Bella Sebba Charitable Trust	-			
Steve Morgan Foundation	17,092			
	<u>87,723</u>	<u>230,527</u>	<u>(252,333)</u>	<u>65,917</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 and work responding to additional needs deriving from widespread violence across the UK in August 2024.

Access to Justice Foundation – Contribution towards 'Funder Plus Scheme' and employing SWSQF funded students.

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

A O Sherman Foundation - Contribution towards employing SWSQF funded students.

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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.

Grantscape - Contribution towards supporting clients during the cost-of-living crisis.

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

John Moores Foundation - Contribution towards 'Welfare Rights Advisor'

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

Legal Education Foundation – Contribution towards Core support for finance officer.

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

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

	2025	2024
	£	£
Staff salary costs	30,704	30,705
	=====	=====

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

Local Neighbourhood Fund – Contribution towards general service and welfare rights advisor.

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

National Lottery Community Fund – Contribution towards the development of outreach services.

National Lottery Heritage Fund - Contribution towards 'Don't Mourn', Organise' an oral history of Kirby Unemployed Centre set up after the people's March for Jobs. 18-month project.

P H Holt Foundation – Contribution towards core and salary costs

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

Skelton Charity – Contribution towards IT infrastructure for new offices.

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

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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, from 1st April 2023 to 31st March 2028. There are also lease commitments for a photocopier.

	2025 £	2024 £
Premises		
Due in one year	25,000	25,000
Due in one to two years	25,000	25,000
Due two to five years	25,000	50,000
Photocopier		
Due in one year	4,152	2,647
Due in one to two years	3,159	1,512
Due two to five years	7,921	519
	-----	-----
	90,232	104,678
	=====	=====

14. Contingent Liabilities

The Charitable Company did not have any contingent liabilities at 31st March 2025 or 31st March 2024.

15. Related Party Transactions

There were no related party transactions during the year ended 31st March 2025 (2024: none).

16. Guarantees

As at 31st March 2025, 9 members had given a guarantee of £1 each in the event of the company winding-up. Total £9 (2024: 9 members: £9).

VAUXHALL COMMUNITY LAW AND INFORMATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

17. Cash generated from operations

	2025	2024
	£	£
Surplus/(used) for the year	29,419	(19,960)
Adjustments for:		
Depreciation	5,283	5,369
Amortisation	1,419	1,420
Loss on disposal of tangible fixed asset	700	
Movements in working capital:		
(Increase)/decrease in debtors	3,162	(10,689)
Increase/(decrease) in creditors	14,466	(1,356)
Cash generated from operations	54,449	(25,216)
	=====	=====