

**Report of the Directors and
Financial Statements For The Year Ended 31st March 2018
for
Norfolk Community Law Service Limited**

Aston Shaw Ltd
The Union Building
51-59 Rose Lane
Norwich
Norfolk
NR1 1BY

SATURDAY



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COMPANIES HOUSE

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For The Year Ended 31st March 2018**

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**Report of the Directors
For The Year Ended 31st March 2018**

The directors present their report with the financial statements of the charity for the year ended 31st March 2018. The directors have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The remit of Norfolk Community Law Service Limited is to increase access to justice for the people of Norwich and Norfolk by providing free advice, assistance and representation in various areas of social welfare law. These services are provided by employed staff and trained volunteers, both lay and professional. We are entirely dependent upon grants, donations and monies arising from service agreements for our continued existence.

The principal objects for which the charity is established are to:

- Identify problems of access for needy people to legal services.
- Provide advice, assistance and representation to needy persons resident or working in the county of Norfolk.
- Advance the education of the public by the improvement and diffusion of knowledge of the law, its practice and the administration of justice, having regard especially to those areas of law which are of particular concern to poor people or which are directed to the relief of poverty, distress or sickness.
- Promote such other charitable purposes as are for the benefit of the community in the area of benefit.
- Provide free legal advice and representation in all areas of illegal discrimination, such as age, disability, gender, race, sexual orientation or religious belief.

The long term aim of Norfolk Community Law Service Limited is to develop services as funding becomes available to provide free legal advice, casework and representation to individuals and groups which meet gaps in existing provision in all areas of social welfare law including debt, employment, family, domestic abuse, immigration, welfare benefits and discrimination in all areas.

Public benefit

The directors have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's objectives and aims and in planning future activities. In particular, the directors consider how planned activities are consistent with and will further the stated aims and objectives.

Volunteers

The operations of Norfolk Community Law Service Limited are supported by the essential work of many volunteers who give their time free in assisting us with the provision of our services and the administration of our operations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Norfolk Community Law Service Limited (NCLS) continues to provide twice weekly free legal advice drop in sessions in Norwich with the assistance of local solicitors, who provide their services on a pro bono basis. Similar schemes are operated in Cromer and Great Yarmouth. Funding for these services is received from Cromer Town Council and Norwich Consolidated Charities.

We operate a Rent Arrears Mediation Service for Norwich City Council housing tenants, which is partially funded by the City Council.

We provide Debt Advice for vulnerable clients e.g. offenders, ex-offenders, people with mental health issues or learning difficulties, as part of a regional project managed by Citizens Advice and funded by the Money Advice Service, Norwich City Council, Comic Relief, Norwich Consolidated Charities, the Shaw Trust, A B Charitable Trust and the Henry Smith Charity.

**Report of the Directors
For The Year Ended 31st March 2018**

ACHIEVEMENT AND PERFORMANCE - continued

Charitable activities

We are the lead agency for the Norfolk Community Advice Network, which was mainly funded by the Big Lottery Fund until January 2015, in order to improve the quality and accessibility of advice services across Norfolk. In 2017/18 funding was received from Norfolk County Council, Norwich City, North Norfolk and South Norfolk Councils, Mid-Norfolk CAB, Healthy Norfolk CCG and West Norfolk CCG.

In conjunction with Leeway and Norwich City Council, and with funding from Norwich Consolidated Charities, we continue to provide advice and advocacy service for victims of domestic abuse.

Using funding we have received from Norwich Consolidated Charities, Norwich City Council, Comic Relief, A B Charitable Trust and the Henry Smith Charity, we provide advice on residency status and entitlements, as well as advice and representation for welfare benefit appeals, to European Economic Area nationals.

In conjunction with the Ipswich & Suffolk Council for Racial Equality, and with funding from Norwich Consolidated Charities, we provide a Discrimination Law advice clinic.

We receive funding from Norwich City Council, Norwich Consolidated Charities, UEA, the A B Charitable Trust and the Henry Smith Charity to provide a Welfare Benefits Representation Service which is delivered by a team of law students and experienced volunteers, managed by an experienced Welfare Benefits Adviser and a Legal Assistant.

All our services are delivered with the support of UEA law students in accordance with an agreement with the University of East Anglia.

We received funding from the Access to Justice Foundation and the Falgate Fund to meet the cost of running our Family Court Support Service.

We receive funding from the Legal Education Foundation's Justice First Fellowship programme to meet the cost of employing a Trainee Solicitor. The Mancroft Advice Project and Mills and Reeve also contribute to the cost of this post.

Our Supporters Group led by Vanessa Morton has continued to promote and raise funds for our work through a variety of events.

FINANCIAL REVIEW

Principal funding sources

In addition to the sources of funding referred to above, we acknowledge the receipt of funding from Norwich Consolidated Charities, Broadland District Council and the Norfolk and Norwich Law Society as well as donations from private organisations and individuals.

Reserves policy

The directors have examined the charity's requirements for reserves in the light of the main risks to the organisation. The directors have established a policy that the charity's revenue reserves, which have not been committed or invested in tangible fixed assets, should represent three months of estimated total annual expenditure. The reserves are needed to meet the charity's working capital requirements and the directors believe that maintaining reserves at the target level would provide for the financing of a controlled reduction in the scope of the charity's operations in the event of a significant drop in funding.

Budgeted expenditure for 2018/19 is £563,200 and so the target for revenue reserves is £140,800. As at 31 March 2018, revenue reserves amounted to £123,780 and so the reserves policy was not satisfied at that date. However, compliance with the reserves policy had been restored by 30 September 2018. Reserves are sufficient to fund continuing operations in the short term, but the directors continually both monitor the ongoing financial viability of the charity and endeavour to raise additional funding.

**Report of the Directors
For The Year Ended 31st March 2018**

FUTURE PLANS

We plan to extend our services further across Norfolk, including the increased use of delivering advice via Skype to improve access for clients in more rural locations as well as to reduce travelling time and costs; to continue the development of all our services to try to meet the increase in demand; and to try to secure the future funding of our services generally.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Norfolk Community Law Service Limited is a registered charity and a company limited by guarantee, not having a share capital and not being run for profit. It is governed by its Memorandum and Articles of Association, which were most recently updated in April 2006. On 30 March 2005 the name of the company was changed from NDLS Limited to Norfolk Community Law Service Limited. The organisation originally took over the assets of Norwich & District Legal Services Committee on 1 April 1998, having operated in similar guises since 1985.

Recruitment and appointment of new directors

Directors are appointed by members of the company. Directors remain in office until retirement, resignation or removal by the members of the company. Directors are elected at the Annual General Meeting by those eligible to vote or may be co-opted during the year, pending election at the next Annual General Meeting.

The number of directors shall not be less than six but is not subject to any maximum.

Organisational structure

The directors are responsible for managing the charity and supervising its operations in accordance with its stated charitable objectives. The Chief Executive Officer is responsible to the directors for both the day to day operations of the charity and its future development. With the increasing size and complexity of the charity's operations, the management systems and delegated powers are subject to ongoing review.

Induction and training of new directors

New directors are informed about their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, decision making processes, the strategic development plan, and the recent financial performance of the charity.

Risk management

The directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Over the course of time, the directors have conducted reviews of the major risks to which the charity is exposed and systems have been put in place to mitigate those risks. These are updated periodically to ensure they meet the needs of the charity.

**Report of the Directors
For The Year Ended 31st March 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03524607 (England and Wales)

Registered Charity number
1069066

Registered office
St Clements House
2-16 Colegate
Norwich
Norfolk
NR3 1BQ

Directors and Trustees

Mr Benedict Keane
Mr John Ceybird
Ms Liz Edwards
Ms Vanessa Morton
Ms Sarah Blunden
Mr Christopher Cubitt
Mr Gordon Dean
Dr Annie Grant
Mr Ejike Ndaji
Mr Mike Pendred
Mrs Margaret Sparrow
Mr Andrew Spencer
Mr Paul Steward

Chair
Hon Treasurer
Hon Secretary
Vice-Chair

- resigned 26/2/18

- resigned 6/7/18

Company Secretary
Mr John Ceybird

Auditors

Aston Shaw Ltd
The Union Building
51-59 Rose Lane
Norwich
Norfolk
NR1 1BY

Bankers

Lloyds Bank plc
Gentlemans Walk
Norwich
NR2 1LZ

**Report of the Directors
For The Year Ended 31st March 2018**

DIRECTORS' RESPONSIBILITY STATEMENT

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

The directors are responsible for keeping 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.

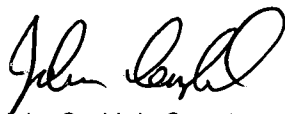
In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Aston Shaw Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of directors on 26th September 2018 and signed on its behalf by:



Mr John Ceybird - Secretary

Report of the Independent Auditors to the Members of Norfolk Community Law Service Limited

Opinion

We have audited the financial statements of Norfolk Community Law Service Limited (the 'charitable company') for the year ended 31st March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Directors' Responsibility Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Report of the Independent Auditors to the Members of
Norfolk Community Law Service Limited**

Responsibilities of directors

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

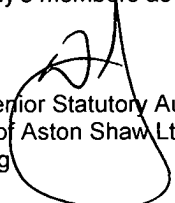
Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Dominic Shaw (Senior Statutory Auditor)
for and on behalf of Aston Shaw Ltd
The Union Building
51-59 Rose Lane
Norwich
Norfolk
NR1 1BY

Date:  30 October 2018

**Statement of Financial Activities
For The Year Ended 31st March 2018**

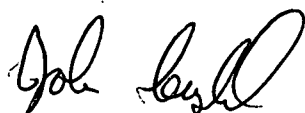
		Unrestricted fund	Restricted funds	31/3/18 Total funds	31/3/17 Total funds
	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	133,644	336,574	470,218	391,004
Charitable activities	4				
Provision of training		-	-	-	749
Investment income	3	<u>179</u>	<u>-</u>	<u>179</u>	<u>469</u>
Total		133,823	336,574	470,397	392,222
 EXPENDITURE ON					
Raising funds	5	136,672	331,705	468,377	410,087
Charitable activities	6				
Governance costs		<u>1,052</u>	<u>3,630</u>	<u>4,682</u>	<u>4,339</u>
Total		137,724	335,335	473,059	414,426
NET INCOME/(EXPENDITURE)		(3,901)	1,239	(2,662)	(22,204)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>127,054</u>	<u>1,804</u>	<u>128,858</u>	<u>151,062</u>
TOTAL FUNDS CARRIED FORWARD		<u>123,153</u>	<u>3,043</u>	<u>126,196</u>	<u>128,858</u>

**Balance Sheet
At 31st March 2018**

		Unrestricted fund	Restricted funds	31/3/18 Total funds	31/3/17 Total funds
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	12	2,416	-	2,416	1,106
CURRENT ASSETS					
Debtors	13	8,478	54,406	62,884	67,972
Cash at bank and in hand		<u>212,746</u>	<u>(28,357)</u>	<u>184,389</u>	<u>113,060</u>
		221,224	26,049	247,273	181,032
CREDITORS					
Amounts falling due within one year	14	<u>(100,487)</u>	<u>(23,006)</u>	<u>(123,493)</u>	<u>(53,280)</u>
NET CURRENT ASSETS		<u>120,737</u>	<u>3,043</u>	<u>123,780</u>	<u>127,752</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>123,153</u>	<u>3,043</u>	<u>126,196</u>	<u>128,858</u>
NET ASSETS		<u>123,153</u>	<u>3,043</u>	<u>126,196</u>	<u>128,858</u>
FUNDS	15				
Unrestricted funds				123,153	127,054
Restricted funds				<u>3,043</u>	<u>1,804</u>
TOTAL FUNDS				<u>126,196</u>	<u>128,858</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Directors on 26th September 2018 and were signed on its behalf by:



Mr John Ceybird - Director

**Notes to the Financial Statements
For The Year Ended 31st March 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grant income for costs shared with joint partner agencies is recognised as income to the extent that the grant has been spent at the end of the financial year. Unspent grants for shared costs are included within creditors.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Overheads have been allocated on an appropriate basis consistent with previous years.

Expenditure on raising funds includes costs which are incurred directly in support of expenditure on the objects of the charity.

Expenditure on charitable activities includes governance costs which are incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- 50% on cost
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Since the premises occupied by the company are held under a licence with a notice period of six months, property improvements are written off to the Statement of Financial Activities as incurred.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the company's charitable objectives at the discretion of the directors.

Restricted funds can only be used for particular restricted purposes within the charitable objects of the company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

Investment income and gains are allocated to the appropriate fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
For The Year Ended 31st March 2018

1. ACCOUNTING POLICIES - continued

Pensions

The company offers membership of a defined contribution pension scheme to its employees. Contributions payable are charged in the Statement of Financial Activities in the period to which they relate. The company has no responsibility for the management of the pension scheme, which is provided by a third party.

2. DONATIONS AND LEGACIES

	31/3/18	31/3/17
	£	£
Donations	8,534	7,886
Grants	461,574	382,168
Sundry income	110	950
	<u>470,218</u>	<u>391,004</u>

Grants received, included in the above, are as follows:

	31/3/18	31/3/17
	£	£
South Norfolk District Council	-	5,000
Norwich Consolidated Charities	121,360	120,000
Money Advice Service	47,739	51,257
Broadland District Council	5,000	5,000
University of East Anglia	50,000	41,668
Norwich City Council - Housing Mediation	5,000	5,000
Cromer Town Council	600	600
Eastern Legal Support Trust	2,500	-
Norwich City Council - Consortium	28,200	28,200
Norfolk County Council - NCAN	29,298	-
Norwich City Council - NCAN	3,750	-
Broadland District Council - NCAN	-	5,150
Victory Housing	2,000	-
Access To Justice Foundation	30,000	20,000
Norfolk & Norwich Law Society	1,000	150
Mid Norfolk Citizens Advice	3,995	1,125
Garfield Weston Foundation	-	10,000
A B Charitable Trust	15,000	10,000
Comic Relief	41,231	37,114
Geoffrey Watling Trust	-	15,000
Shaw Trust	10,842	3,674
North Norfolk District Council	2,000	4,000
Kings Lynn Borough Council	-	5,830
The Legal Education Foundation	30,109	8,403
Mancroft Advice Project	5,000	2,997
Norwich Business Women's Network	-	2,000
Henry Smith Foundation	6,250	-
Norwich City Council - Social Prescribing Plus	700	-
Falgate Fund	5,000	-
Law Society Charity	5,000	-
West Norfolk CCG	3,000	-
Healthy Norwich CCG	5,000	-
Mills & Reeve	2,000	-
	<u>461,574</u>	<u>382,168</u>

3. INVESTMENT INCOME

	31/3/18	31/3/17
	£	£
Deposit account interest	<u>179</u>	<u>469</u>

Norfolk Community Law Service Limited

**Notes to the Financial Statements - continued
For The Year Ended 31st March 2018**

4. INCOME FROM CHARITABLE ACTIVITIES

		31/3/18 £	31/3/17 £
Training courses	Activity Provision of training	<u>-</u>	<u>749</u>

5. RAISING FUNDS

Raising donations and legacies

	31/3/18 £	31/3/17 £
Staff costs	380,117	334,508
Subcontract	4,400	4,122
Insurance and subscriptions	5,342	5,093
Telephone, postage, printing and stationery	11,087	14,004
Sundries	237	120
Advertising and publicity	752	1,442
Staff training and expenses	5,720	4,643
Volunteer training and expenses	1,101	1,157
Rent and room hire	28,482	26,924
IT support and computer consumables	12,183	8,868
Journals and books	724	929
Statutory registration fees	48	48
Equipment repairs and renewals	1,662	766
Interpreters	1,947	1,239
Payroll costs	1,406	1,264
Professional fees	-	1,725
Fundraising and project development	593	941
Research	324	-
Client disbursements	2,133	132
Removal and fitting out premises	7,738	-
Bank charges	60	45
Storage	569	-
Depreciation	<u>1,752</u>	<u>2,117</u>
	<u>468,377</u>	<u>410,087</u>

6. CHARITABLE ACTIVITIES COSTS

	Support costs (See note 7) £	Totals £
Governance costs	<u>4,682</u>	<u>4,682</u>

7. SUPPORT COSTS

	Governance costs £
Governance costs	<u>4,682</u>

Support costs, included in the above, are as follows:

Notes to the Financial Statements - continued
For The Year Ended 31st March 2018

7. SUPPORT COSTS - continued

Governance costs

	31/3/18 Governance costs £	31/3/17 Total activities £
Auditors' remuneration	3,630	3,280
Annual Report and AGM	<u>1,052</u>	<u>1,059</u>
	<u>4,682</u>	<u>4,339</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/18 £	31/3/17 £
Auditors' remuneration	3,630	3,280
Depreciation - owned assets	<u>1,752</u>	<u>2,117</u>

9. DIRECTORS' REMUNERATION AND BENEFITS

There were no directors' remuneration or other benefits for the year ended 31st March 2018 nor for the year ended 31st March 2017.

Directors' expenses

There were no directors' expenses paid for the year ended 31st March 2018 nor for the year ended 31st March 2017.

Any payments to directors are only in respect of reimbursements for purchases made on behalf of the charity.

10. STAFF COSTS

	31/3/18 £	31/3/17 £
Salaries and social security costs	363,665	320,954
Other pension costs	<u>16,452</u>	<u>13,554</u>
	<u>380,117</u>	<u>334,508</u>

The average monthly number of employees during the year was as follows:

	31/3/18	31/3/17
Administration	6	6
Employed on projects	<u>11</u>	<u>10</u>
	<u>17</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
For The Year Ended 31st March 2018

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	139,236	251,768	391,004
Charitable activities			
Provision of training	749	-	749
Investment income	<u>469</u>	<u>-</u>	<u>469</u>
Total	140,454	251,768	392,222
 EXPENDITURE ON			
Raising funds	148,616	261,471	410,087
Charitable activities			
Governance costs	<u>1,223</u>	<u>3,116</u>	<u>4,439</u>
Total	149,839	264,587	414,426
 NET INCOME/(EXPENDITURE)	(9,385)	(12,819)	(22,204)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>136,439</u>	<u>14,623</u>	<u>151,062</u>
 TOTAL FUNDS CARRIED FORWARD	<u>127,054</u>	<u>1,804</u>	<u>128,858</u>

12. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st April 2017	45,046
Additions	<u>3,062</u>
At 31st March 2018	<u>48,108</u>
 DEPRECIATION	
At 1st April 2017	43,940
Charge for year	<u>1,752</u>
At 31st March 2018	<u>45,692</u>
 NET BOOK VALUE	
At 31st March 2018	<u>2,416</u>
At 31st March 2017	<u>1,106</u>

Notes to the Financial Statements - continued
For The Year Ended 31st March 2018

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/18	31/3/17
	£	£
Trade debtors	54,936	44,880
Prepayments	<u>7,948</u>	<u>23,092</u>
	<u>62,884</u>	<u>67,972</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/18	31/3/17
	£	£
Deferred income	102,916	36,666
Creditors and accruals	<u>20,577</u>	<u>16,614</u>
	<u>123,493</u>	<u>53,280</u>

15. MOVEMENT IN FUNDS

	At 1.4.17	Net movement in funds	At 31.3.18
	£	£	£
Unrestricted funds			
General fund	127,054	(3,901)	123,153
Restricted funds			
Debt Advice Support (Probation Trust)	1,223	(680)	543
Family Court Support Service	143	2,357	2,500
Justice First Fellowship	<u>438</u>	<u>(438)</u>	<u>-</u>
	1,804	1,239	3,043
TOTAL FUNDS	<u>128,858</u>	<u>(2,662)</u>	<u>126,196</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	133,823	(137,724)	(3,901)
Restricted funds			
Law Lecture	1,000	(1,000)	-
Debt Service	80,784	(80,784)	-
Norfolk Community Advice Network	48,248	(48,248)	-
Migrant Workers	40,638	(40,638)	-
Debt Advice Support (Probation Trust)	1,450	(2,130)	(680)
Free Legal Advice and Volunteers	56,095	(56,095)	-
Housing Mediation	5,000	(5,000)	-
Welfare Benefits	31,250	(31,250)	-
Family Court Support Service	35,000	(32,643)	2,357
Justice First Fellowship	<u>37,109</u>	<u>(37,547)</u>	<u>(438)</u>
	336,574	(335,335)	1,239
TOTAL FUNDS	<u>470,397</u>	<u>(473,059)</u>	<u>(2,662)</u>

Notes to the Financial Statements - continued
For The Year Ended 31st March 2018

15. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
General fund	136,439	(9,385)	127,054
Restricted Funds			
Norfolk Community Advice Network	510	(510)	-
Debt Advice Support (Probation Trust)	1,313	(90)	1,223
Free Legal Advice and Volunteers	300	(300)	-
Discrimination	500	(500)	-
Family Court Support Service	12,000	(11,857)	143
Justice First Fellowship	-	438	438
	14,623	(12,819)	1,804
TOTAL FUNDS	<u>151,062</u>	<u>(22,204)</u>	<u>128,858</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,454	(149,839)	(9,385)
Restricted funds			
Debt Service	82,719	(82,719)	-
Norfolk Community Advice Network	18,855	(19,365)	(510)
Domestic Abuse	2,000	(2,000)	-
Migrant Workers	40,526	(40,526)	-
Free Legal Advice and Volunteers	42,268	(42,568)	(300)
Housing Mediation	5,000	(5,000)	-
Welfare Benefits	29,000	(29,000)	-
Discrimination	-	(500)	(500)
Family Court Support Service	20,000	(31,857)	(11,857)
Justice First Fellowship	11,400	(10,962)	438
Debt Advice Support (Probation Trust)	-	(90)	(90)
	251,768	(264,587)	(12,819)
TOTAL FUNDS	<u>392,222</u>	<u>(414,426)</u>	<u>(22,204)</u>

Notes to the Financial Statements - continued
For The Year Ended 31st March 2018

15. MOVEMENT IN FUNDS - continued

Unrestricted funds

The unrestricted funds represent the free funds of the charity which have not been designated for a particular purpose.

Restricted funds

Restricted funds comprise the following:

- Debt Service

This service, which provides debt advice for vulnerable clients e.g. offenders, ex-offenders, people with mental health issues or learning difficulties, is funded by the Money Advice Service, Norwich City Council, Comic Relief, Norwich Consolidated Charities, the Shaw Trust, A B Charitable Trust and the Henry Smith Charity.

- Norfolk Community Advice Network

This service is partly funded by Norfolk County Council, Norwich City, North Norfolk and South Norfolk Councils, Mid-Norfolk CAB, Healthy Norfolk CCG and West Norfolk CCG.

- Migrant Workers

This service is funded by Norwich City Council, Norwich Consolidated Charities, Comic Relief, the A B Charitable Trust and the Henry Smith Charity to provide advice on residency status and entitlements and advice and representation for welfare benefit appeals for European Economic Area nationals.

- Debt Advice Support (Probation Trust)

Funds of £1,223 were brought forward from a grant provided in a previous year by the former Norfolk & Suffolk Probation Trust to fund the costs of clients applying for Debt Relief Orders or Bankruptcy Orders. During the year further funding of £1,360 was received from Norwich Consolidated Charities and £90 from the Shaw Trust to cover such orders. £2,130 was expended in the year to 31 March 2018 leaving funds carried forward of £543 from the former Norfolk & Suffolk Probation Trust funding.

- Free Legal Advice and Volunteers

This service is partially funded by the University of East Anglia to organise, manage and train the student volunteers who assist in the delivery of all NCLS services, including the Free Legal Advice service which is provided by volunteer legal professionals. Grants towards the provision of a weekly free legal advice drop in service in Cromer were received from Cromer Town Council and Victory Housing and some funding also received from Mid-Norfolk CAB.

- Housing Mediation

This service is partially funded by Norwich City Council to provide a housing mediation service for Norwich City Council housing tenants.

- Welfare Benefits

This Welfare Benefits Service is partially funded by Norwich City Council, Norwich Consolidated Charities, the A B Charitable Trust, Henry Smith Charity and the Law Society.

- Family Court Support Service

Grant funding of £20,000 for the period 1 April 2017 to 31 March 2018 was received in March 2017 from the Litigants in Person Strategy via the Access to Justice Foundation. Further funding from the Access to Justice foundation of £10,000 was received in 2017/18, with £2,500 of this carried forward into 2018/19. In addition, a grant of £5,000 was received from the Falgate Foundation.

- Justice First Fellowship

We were awarded funding up to £55,000 over two years by the Legal Education Foundation to provide a two year solicitor training contract, with £30,109 received for the period to 31 March 2018. Additional funding for the service comes from the Mancroft Advice Project and Mills and Reeve Solicitors. This fund continues into 2018/19.

- Law Lecture

A grant of £1,000 was received from Norfolk & Norwich Law Society towards the cost of the annual law lecture, held in October 2017, and was fully expended for that purpose.

16. OTHER FINANCIAL COMMITMENTS

On 19 December 2013 the company agreed a licence to occupy premises at St Clements House, 2-16 Colegate, Norwich. The terms are for an annual licence fee of £21,000 per annum plus VAT, subject to review on the second and each subsequent anniversary of the date of the licence. The licence shall expire on not less than six months notice by the licensor.

Notes to the Financial Statements - continued
For The Year Ended 31st March 2018

17. RELATED PARTY DISCLOSURES

All related party relationships and interests are required to be disclosed and documented at every Board meeting. There were no related party transactions for the year ended 31 March 2018.

18. PENSIONS

The company offers to its employees membership a defined contribution pension scheme managed by the Pensions Trust. The scheme was set up with effect from 1 November 2006. For each employee who elects to join the scheme or has a Self Invested Pension Plan (SIPP), the company (at its sole discretion) currently pays in 5% of the employee's gross pay to the scheme or SIPP. Contributions payable for the year amounted to £16,452 (2017 - £13,554) and are charged in the Statement of Financial Activities.

The assets of the scheme and of SIPPs are held separately from the company.