

LAW CENTRE (NI)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2011

Charity reference XN48784

Company Registration No. NI28090 (Northern Ireland)

LAW CENTRE (NI)

COMPANY INFORMATION

Trustees	Karen Campbell Janet Hunter Cathal MacElhatton Fiona Magee Mick McAtavey Ciaran McAteer Gráinne McKeever Donal McKinney Barrie McLatchie Norman Stewart Michael Roddy Patrice Hardy Mary McManus Sharon Dillon
Secretary	Les Allamby
Company number	NI28090
Charity reference	XN48784
Registered office	124 Donegall Street Belfast BT1 2GY
Auditors	Moore Stephens Chartered Accountants 4th Floor - Donegall House 7 Donegall Square North Belfast BT1 5GB
Business address	124 Donegall Street Belfast BT1 2GY
Bankers	First Trust Bank Limited 35 University Road Belfast BT7 1ND

LAW CENTRE (NI)

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LAW CENTRE (NI)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2011

The Trustees (who are also the directors of the company) present their report and audited financial statements for the year ended 31 March 2011.

Structure, Governance and Management

The Law Centre is a company limited by guarantee governed by its Articles and Memorandum of Association originally agreed in June 1994. The management committee, who act as the directors of the company, are elected every two years by the Law Centre's full member agencies. Elections for a new committee are next due in December 2011.

The management committee can also co-opt other members to the management committee in accordance with the Articles and Memorandum with co-optees also acting as directors.

The director of the Law Centre acts as the company secretary.

New management committee members undergo a formal induction and training of the management committee is organised on a regular basis. This year corporate governance was reviewed and as a result, appraisals of each member of the committee will be undertaken by the chair and vice-chair from September 2011 onwards. A register of gifts and interests has also been introduced.

The management committee meets seven times a year and the finance and general purposes committee meets on a monthly basis. A director (chief executive officer) is appointed to manage the day-to-day business of the Law Centre and to report to the management committee.

The Law Centre works closely with Citizens Advice Northern Ireland and AdviceNI as part of the Advice Services Alliance to promote the well-being of the voluntary advice sector.

The Law Centre has a risk register and business continuity plan which is updated annually.

In 2011/2012 the Law Centre has agreed to review its Articles and Memorandum in light of the developments in company and charity law.

Objectives & Activities

The Law Centre's objectives are:

- (1) the relief of persons in necessitous circumstances resident or working in Northern Ireland by providing such persons with legal services or advice upon terms appropriate to their means;
- (2) to advance the education of persons resident or working in Northern Ireland.

The main objectives for this year were to continue to provide high quality legal advice, casework, representation, training, publications and policy services in order to promote social justice and strengthen the work of our member agencies.

This work is delivered through an advice line to our member agencies from the Law Centre's Belfast and Western area offices, with cases and representation taken on referral, a training programme, publications programme and policy work. The work of the organisation is set out in a development plan for 2008-2013 and an annual business plan, both of which are published and sent to Law Centre members. A list of achievements for 2010/2011 is published in the Law Centre's 2011/2012 business plan.

The Law Centre utilises volunteers, student interns and takes on legal apprentices seeking to qualify as solicitors alongside its employees.

LAW CENTRE (NI)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2011

Achievements and Performance

During 2010/2011, the Law Centre provided 7,778 pieces of advice, opened 375 new cases and provided 347 pieces of representation. The targets for success rates for representation before social security appeal tribunals and the Commissioner, industrial tribunals, immigration appeals, mental health review tribunals and court hearings were all met. Satisfaction rates for training to achieve at least a 90 per cent satisfaction rate from participants were met. The target for increased visits to website was also met. Policy objectives including outputs and outcomes were also achieved. A number of important strategic test cases were won or settled during the year.

Financial Review

The Law Centre is grant-aided by the Department for Social Development and also received monies from other government departments and statutory organisations. The Law Centre continues to meet the objects set by funders and report on the progress of its works in tailored reports and through a published Annual Report.

During 2010/2011, the Law Centre has implemented a significant majority of the recommendations contained in the evaluation conducted by Delivery Innovation Division of DFP for DSD during 2009/2010.

The Review of the Regional Infra-Structure Programme was completed by DSD during 2010/2011 and the Department has indicated that advice services remains a priority though funding will remain tight for the foreseeable future.

The Law Centre has a reserves policy which was reviewed in 2010. The reserves are part of prudent management and take into account Charity Commission guidance. The movements in reserves and transfers between reserves for the year are shown in the Statement of Financial Activities on page 6. The balance of unrestricted reserves was £208,481 and the balance of restricted reserves was £99,600, at the 31 March 2011. The restricted reserves relate to the ERDF grant conditions laid down, when the Law Centre purchased and refurbished its Derry premises in 1995. If the premises are sold, transferred or otherwise disposed of, or cease to be used by the Law Centre, the financial assistance given must be repaid back to the Department.

Plans for Future Periods

The voluntary sector is in a period of financial uncertainty with significant public expenditure savings being made within the Northern Ireland Executive budget. The Law Centre intends to continue to build on its effective relationship with funding bodies and to continue to demonstrate through its services that it provides a value for money which is worthy of continuing funding.

During 2011/2012 we will be commencing a pro-bono initiative with funding from Atlantic Philanthropies. This recognises, in particular, the increased employment work and likely rise in social security work as a result of welfare reform changes being introduced in Northern Ireland.

Auditors

Moore Stephens were appointed auditors to the company and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting.

LAW CENTRE (NI)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2011

Trustees' responsibilities

The Trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare for each financial year financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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 charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to auditors

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make themselves aware of all relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board

Chair

15 June 2011

LAW CENTRE (NI)

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF LAW CENTRE (NI)

We have audited the financial statements of LAW CENTRE (NI) for the year ended 31 March 2011 set out on pages 6 to 14. These financial statements have been prepared under the accounting policies set out therein. 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).

This report is made solely to the 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 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 company's and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 3, the Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion:

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 31 March 2011 and of its surplus for the year then ended; and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006;

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

LAW CENTRE (NI)

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF LAW CENTRE (NI)

Matters on which we are required to report by exception

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 Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees Annual report.

Mrs R I Peters Gallagher OBE FCA (Senior Statutory Auditor)
for and on behalf of Moore Stephens, Statutory Auditor

15 June 2011
Chartered Accountants
4th Floor - Donegall House
7 Donegall Square North
Belfast
BT1 5GB

LAW CENTRE (NI)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2011

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Incoming resources						
Voluntary income	2	562	-	1,482,443	1,483,005	1,515,190
Activities for generating funds	2	110,465	-	1,626	112,091	90,743
Fundraising income	2	-	-	-	-	-
Investment income	2	4	-	-	4	10
Other income	2	7,845	-	2,350	10,195	7,806
		<u>118,876</u>	<u>-</u>	<u>1,486,419</u>	<u>1,605,295</u>	<u>1,613,749</u>
Resources expended						
Charitable activities						
Costs in furtherance of charitable objectives	4	44,665	-	1,465,866	1,510,531	1,620,924
Governance costs	4	683	-	15,144	15,827	-
Fundraising costs	4	5,139	-	69,089	74,228	-
Costs of generating voluntary income	4	-	-	3,444	3,444	-
		<u>50,487</u>	<u>-</u>	<u>1,553,543</u>	<u>1,604,030</u>	<u>1,620,924</u>
Net incoming resources/(resources expended)	3	68,389	-	(67,124)	1,265	(7,175)
Transfers		(1,819)	(164,905)	166,724	-	-
Opening funds		<u>141,911</u>	<u>164,905</u>	<u>-</u>	<u>306,816</u>	<u>313,991</u>
Closing funds	10	<u><u>208,481</u></u>	<u><u>-</u></u>	<u><u>99,600</u></u>	<u><u>308,081</u></u>	<u><u>306,816</u></u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as ongoing.

The notes on pages 8 - 14 form part of these financial statements and should be read in conjunction therewith.

LAW CENTRE (NI)

BALANCE SHEET AS AT 31 MARCH 2011

		2011		2010	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	5		150,922		164,905
Current assets					
Debtors	6	157,296		169,510	
Cash at bank and in hand		292,077		270,717	
		<u>449,373</u>		<u>440,227</u>	
Creditors: amounts falling due within one year	7	<u>(292,214)</u>		<u>(298,316)</u>	
Net current assets			<u>157,159</u>		<u>141,911</u>
Total assets less current liabilities			<u>308,081</u>		<u>306,816</u>
Reserves					
Unrestricted Reserves	9,10	208,481		141,911	
Designated Reserves	9,10	-		164,905	
Restricted Reserves	9,10	99,600		-	
		<u>308,081</u>		<u>306,816</u>	

Approved by the Board and authorised for issue on 15 June 2011

Ciaran McAteer
Director

Company Registration No. NI28090

The notes on pages 8 - 14 form part of these financial statements and should be read in conjunction therewith.

LAW CENTRE (NI)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2011

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1.3 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), and in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities" issued in March 2005.

1.4 Turnover

Turnover represents grants and amounts receivable for goods and services net of trade discounts.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	2% Straight line
Land and buildings Leasehold	Over the period of the lease
Plant and machinery	20% Straight line
Fixtures, fittings & equipment	10% Straight line
Computer equipment	25% Straight line

1.6 Leasing

Rentals payable under operating leases are charged against incoming resources on a straight line basis over the lease term.

1.7 Pensions

The charity contributes to a defined contributions pension scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

LAW CENTRE (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2011

1 Accounting policies

(continued)

1.8 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

1.9 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

LAW CENTRE (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2011

2	Income	Unrestricted Funds £	Restricted Funds £	31 March 2011 £	31 March 2010 £
	Grants & Donations				
	Donations	562	-	562	100
	Department for Social Development	-	673,742	673,742	672,752
	Atlantic Philanthropies	-	238,009	238,009	250,805
	Department for Employment & Learning	-	165,000	165,000	165,000
	Legal Services Commission (NI)	-	197,000	197,000	196,949
	Health & Social Care Board	-	169,245	169,245	171,822
	HM Revenue & Customs	-	1,750	1,750	1,750
	Social Security Agency	-	1,750	1,750	1,750
	DSD Training Grant	-	(295)	(295)	29,190
	Nuffield Foundation Grant	-	18,486	18,486	21,514
	Belfast City Council	-	10,802	10,802	-
	Institute for Conflict Research	-	3,000	3,000	-
	DETI Grants	-	3,954	3,954	3,558
		<u>562</u>	<u>1,482,443</u>	<u>1,483,005</u>	<u>1,515,190</u>
	Trading Income				
	Fees from associate members	19,093	-	19,093	20,454
	Fees from full members	4,447	-	4,447	4,249
	Training fees	37,620	-	37,620	30,901
	Publication sales	10	66	76	69
	Advertising income	2,050	-	2,050	2,490
	Legal costs received	46,250	-	46,250	31,731
	Room Hire Fees	995	-	995	849
	Conference fees	-	1,560	1,560	-
		<u>110,465</u>	<u>1,626</u>	<u>112,091</u>	<u>90,743</u>
	Investment Income				
	Bank interest received	4	-	4	10
	Other Income				
	Other income	7,845	2,350	10,195	7,806
	Total Income	<u><u>118,876</u></u>	<u><u>1,486,419</u></u>	<u><u>1,605,295</u></u>	<u><u>1,613,749</u></u>
3	Net Incoming resources			2011	2010
				£	£
	Net incoming resources are stated after charging:				
	Depreciation of tangible assets			15,206	14,248
	Operating lease rentals				
	- IT Equipment			8,442	13,436
	- Other assets			84,448	69,934
	Auditors' remuneration			3,200	3,700
				<u><u>106,300</u></u>	<u><u>97,320</u></u>

LAW CENTRE (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2011

4 Total Project Costs

	Employment	Policy	Mental Health	Immigration	Community Social Security Care	Training & Publications	Management, Admin & Support	Other	31 March 2011 Total	31 March 2010 Total	
	£	£	£	£	£	£	£	£	£	£	
Wages and salaries	126,321	145,605	105,406	204,612	151,168	144,400	77,079	266,628	34,731	1,255,951	1,235,819
Staff training and travel	1,952	755	2,521	2,595	1,009	742	292	3,000	4,494	17,360	17,278
Training costs & other staff costs	120	-	-	-	245	-	8,864	1,011	-	10,239	49,047
Recruitment costs	-	541	-	-	584	-	-	-	-	1,125	8,927
Casework disbursements	264	-	-	5,208	88	-	-	6,322	-	11,882	2,820
Rent and service charges	6,676	12,516	3,152	7,580	9,490	10,090	3,973	18,028	12,943	84,448	69,934
Building, office & professional insurances	394	667	295	838	549	692	273	1,237	572	5,517	8,604
Heat, light & water	1,773	2,234	1,452	2,045	2,464	2,015	1,075	3,600	2,039	18,697	21,323
Sundry equipment purchase	148	100	111	-	206	-	-	-	35	600	10,705
Repairs & renewals	627	1,666	610	383	895	2,410	949	2,872	-	10,412	9,475
Fire, alarm & equipment maintenance	175	111	177	-	245	-	-	-	1,627	2,335	2,363
Postage	1,021	1,662	668	769	1,432	1,483	822	2,650	1,732	12,239	12,292
Stationery, printing and publications	1,835	3,567	1,542	2,532	2,676	3,894	8,065	3,585	-	27,696	23,691
Telephone & fax	1,109	1,342	794	1,709	1,348	1,236	568	1,578	-	9,684	12,364
Computer & software maintenance	712	543	600	491	977	-	78	-	3,522	6,923	6,639
Internet and website cost	143	101	96	-	194	-	29	-	694	1,257	6,115
Photocopier costs	407	345	255	-	539	-	91	-	3,488	5,125	3,265
Library books, etc.	4,445	294	775	1,938	814	-	-	-	6,626	14,892	14,460
Software purchases	50	-	-	-	70	-	303	-	537	960	1,769
IT leasing	834	1,268	697	761	1,155	1,360	687	1,680	-	8,442	13,436
Practising certificates	1,300	-	2,850	5,450	1,300	-	-	1,475	4,636	17,011	15,050
Accountancy & miscellaneous subscriptions	854	438	770	-	322	-	-	-	249	2,633	3,558
Audit fees	334	375	341	355	513	325	661	62	234	3,200	3,700
Consultancy/Team building/funding	-	2,840	83	-	-	-	-	36	-	2,959	13,294
Miscellaneous expenses	884	462	708	-	909	-	48	6,383	-	9,394	7,250
Evaluation costs	-	6,850	9,857	-	-	-	-	-	-	16,707	5,408
Other project costs & management charges	15,194	4,663	6,671	-	-	-	-	(17,282)	-	9,246	15,861
Research costs	-	4,143	-	-	-	-	11,154	-	-	15,297	26,477
Conferences / events	-	-	-	-	-	-	2,355	-	611	2,966	-
Volunteer Expenses	-	-	-	-	-	-	-	1,900	1,727	3,627	-
Depreciation	-	-	-	-	-	-	-	-	15,206	15,206	-
Sub total	167,572	193,088	140,431	237,266	179,192	168,647	117,366	304,765	95,703	1,604,030	1,620,924
Reallocation of costs	(3,131)	(2,384)	(3,069)	(5,668)	(3,026)	(4,499)	(70,858)	(864)	-	(93,499)	-
Governance costs	1,015	1,297	989	2,546	971	1,911	6,708	390	-	15,827	-
Fundraising costs	1,768	695	1,743	2,366	1,726	2,025	63,602	303	-	74,228	-
Costs of generating voluntary income	348	392	337	756	329	563	548	171	-	3,444	-
	167,572	193,088	140,431	237,266	179,192	168,647	117,366	304,765	95,703	1,604,030	1,620,924

LAW CENTRE (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2011

5 Tangible fixed assets

	Land and buildings Freehold	Land and buildings Leasehold	Plant and machinery	Fixtures, fittings & equipment	Computer equipment	Total
	£	£	£	£	£	£
Cost						
At 1 April 2010	134,886	88,808	43,681	52,507	28,229	348,111
Additions	-	716	367	209	-	1,292
Disposals	-	-	(6,407)	(245)	(1,136)	(7,788)
At 31 March 2011	134,886	89,524	37,641	52,471	27,093	341,615
Depreciation						
At 1 April 2010	39,611	50,082	33,048	34,944	25,521	183,206
On disposals	-	-	(6,354)	(229)	(1,136)	(7,719)
Charge for the year	2,698	6,028	2,928	2,627	925	15,206
At 31 March 2011	42,309	56,110	29,622	37,342	25,310	190,693
Net book value						
At 31 March 2011	92,577	33,414	8,019	15,129	1,783	150,922
At 31 March 2010	95,274	38,726	10,633	17,563	2,709	164,905

6 Debtors

	2011 £	2010 £
Trade debtors	124,842	133,006
Other debtors	32,454	36,504
	157,296	169,510

LAW CENTRE (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2011

7 Creditors: amounts falling due within one year	2011 £	2010 £
Trade creditors	87	28,227
Taxation and social security	10,969	37,883
Other creditors	281,158	232,206
	<u>292,214</u>	<u>298,316</u>

8 Pension and other post-retirement benefit commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents employers' contributions payable by the charity to the fund and amounted to £75,717 (2010: £73,767)

9 Restricted Reserves

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Net Incoming/ (Outgoing) Resources £	Transfers £	Closing Balance £
Employment	-	162,238	(171,993)	(9,755)	9,755	-
Policy	-	183,338	(170,896)	12,442	(12,442)	-
Mental Health	-	161,819	(165,128)	(3,309)	3,309	-
Immigration	-	320,443	(358,218)	(37,775)	37,775	-
Community Care	-	135,045	(160,621)	(25,576)	25,576	-
Social security	-	250,408	(270,839)	(20,431)	20,431	-
Training and publications	-	243,110	(237,197)	5,913	(5,913)	-
Management and support	-	30,018	(18,651)	11,367	(11,367)	-
Fixed assets	-	-	-	-	99,600	99,600
	<u>-</u>	<u>1,486,419</u>	<u>(1,553,543)</u>	<u>(67,124)</u>	<u>166,724</u>	<u>99,600</u>

LAW CENTRE (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2011

10 Analysis of assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	Long term liabilities £	31 March 2011 Total £	31 March 2010 Total £
Unrestricted funds	51,322	-	157,159	-	208,481	141,910
Designated funds	-	-	-	-	-	164,905
Restricted funds						
Employment	-	-	-	-	-	-
Policy	-	-	-	-	-	-
Mental Health	-	-	-	-	-	-
Immigration	-	-	-	-	-	-
Community Care	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Other	-	-	-	-	-	-
Training and publications	-	-	-	-	-	-
Management and support	-	-	-	-	-	-
Fixed assets	99,600	-	-	-	99,600	-
	99,600	-	-	-	99,600	-
	150,922	-	157,159	-	308,081	306,818

11 Contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies it is not possible to quantify the potential financial effect or give an indication of timing as to the liabilities that may arise.

12 Directors' emoluments

The Directors received no remuneration during the year for their services.

13 Related party transactions

During the year the charity received a grant from the Nuffield Foundation to undertake a publication on Tribunal Reform. The charity engaged the services of the University of Ulster School of Law, an organisation in which Grainne McKeever is involved, to help in the delivery of the project.