

REGISTERED COMPANY NUMBER: 01796532 (England and Wales)  
REGISTERED CHARITY NUMBER: 1000950

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
WILTSHIRE LAW CENTRE**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**WILTSHIRE LAW CENTRE**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>TRUSTEES</b>	N C E S J Mellis Chair of the Board of Trustees Mrs H Edwards Vice Chair Ms J E Hawkins P McCabe J E Sexton (resigned 29.10.20) G McIntosh (appointed 29.10.20)
<b>COMPANY SECRETARY</b>	R P C Hazell
<b>REGISTERED OFFICE</b>	Sanford House Sanford Street Swindon Wiltshire SN1 1HE
<b>REGISTERED COMPANY NUMBER</b>	01796532 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1000950
<b>INDEPENDENT EXAMINER</b>	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

**WILTSHIRE LAW CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and activities**

Welcome to our annual report for 2020/2021 which covers our 40th year of providing free independent legal advice to the people of Swindon and Wiltshire. This report covers our activities for the period April 2020 to March 2021 and as with previous reports, I will also comment on some of our more recent successes and challenges.

The Wiltshire Law Centre is a registered charity, which was established in 1981 and in the year reported provided free, independent legal advice in Welfare Benefits, Housing and Debt, to people on low incomes.

Following the Legal Aid cuts from April 2013 following from the Legal Aid, Sentencing and Punishment of Offenders Act 2012, we are limited on the type of problem with which we can give assistance, under our Legal Aid Agency Contract for Housing Law. However, we have provided full legal representation to those tenants faced with loss of their home through eviction (either legal or illegal) by their landlord.

We hold the Legal Aid Contract for Advice and Help at Court on the days on which possession claims are heard in Wiltshire and in North Hampshire. There are now only two Courts in Wiltshire. We operate in Swindon, and we share the duty with our contracted agents, solicitors, Shearer & Co. at Salisbury. We have provided this service directly at Basingstoke and Aldershot County Courts, since August 2015. We are therefore able to help mortgage repossession claims in the County Court even though they no longer qualify for full Legal Aid. Legal advice and assistance is also given to those who are homeless or threatened with homelessness.

Our Housing Law advice is paid for solely by the Legal Aid Agency on a case by case basis. The nature of this funding means that most of the service is unfortunately only available for clients who are financially eligible for legal aid. The Legal Aid Agency require their means test to be rigorously applied.

The last significant amount of funding from central government for Welfare Benefits and Debt ran out at the end of the end of September 2015. After that time that service has only been available to tenants of Green Square Housing as they have provided some funds for that service. This enables us, in a relatively small number of cases, to follow the sound principle that good advice given early can stop a problem escalating.

**Public benefit**

In planning the Charity's activities for the year, the Trustees have kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year which explains the delivery by the charity of public benefit is set out under "Objectives and Activities" and further in "Achievement and Performance".

**Risk management**

The trustees 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.



**WILTSHIRE LAW CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Following the outbreak of the coronavirus pandemic and the Government policies introduced during March 2020, our activities needed to be revised. During a significant part of April 2020 through to March 2021 three of our four caseworkers were furloughed due to the Covid-19 pandemic. During this period, the Law Centre provided casework and representation to 81 people. Housing issues accounted for 96% of our work; Welfare Benefits was 3% and Debt 1%.

Our continued solid performance in delivering legal aid in Housing Law and the quite regular receipt of small grants from various charitable bodies supporting our work gives us the confidence that Wiltshire Law Centre will not only survive but slowly expand in the coming years.

Our volunteers make a fantastic contribution especially with admin and reception tasks. Unfortunately, this year due to restrictions they had to stay at home. The load on the caseworkers is that much greater in the times when there is not a volunteer in the office. The trustees offer them their thanks and hope for their continuing support.

Once again, The Chair would also like to express his thanks and appreciation to his fellow trustees, all of whom have a wealth of experience to offer in areas such as finance and personnel.

**FINANCIAL REVIEW**

**Financial position**

During the financial year under review, Wiltshire Law Centre has received grants to cover lost income. We value the support of our funders which has greatly improved the financial position from that predicted and as a result Wiltshire Law Centre is in a financially sound position and is a going concern for the projected two years.

**Reserves policy**

The Trustees aim to maintain reserves at a level that will enable the charity to continue its operations in the event of financial conditions becoming significantly adverse. The plan is to have at least three months' operational costs in reserves at any point in time.

The Trustees set aside £66,000 as a designated fund to cover three months operational costs due to expansion plans with new staff coming on board in the late part of 2020/21 and start of 2021/22. Also the trustees had previously set aside, and continue to carry, £8,500 for Service Development. General unrestricted reserves, after setting aside the aforementioned designated funds, are £65,275.

The Trustees will keep the policy and the charity's performance against the policy under regular review.

**FUTURE PLANS**

As part of Wiltshire Law Centre's Strategic Plan 2021-2024, we aim to provide an exceptional and sustainable service, address inequalities and challenge barriers to accessing justice. We will expand our offer of specialist legal services to include the additional practice areas of discrimination and family law and have begun to secure funding for that expansion. We will focus on improving client care, regulatory compliance and practice management and continue developing partnerships with other Law Centres and community organisations. We have begun developing a plan to undertake strategic litigation, in order to improve relevant policies and decision making that affect our clients and the wider communities within which we work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and therefore has no share capital. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1. The charity's governing document is its Memorandum and Articles of Association dated 1 March 1984 (as amended 5 October 1990, 7 October 1994, 13 October 1995 and 22 October 2003).

**WILTSHIRE LAW CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Wiltshire Law Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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 trustees 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 trustees 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.

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

Approved by order of the board of trustees on ..... 04-11-2021 ..... and signed on its behalf by:



.....  
N C E S J Mellis - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WILTSHIRE LAW CENTRE**

**Independent examiner's report to the trustees of Wiltshire Law Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



 Roger Downes FCA  
Institute of Chartered Accountants in England and Wales  
Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

4 November 2021

WILTSHIRE LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	100
<b>Charitable activities</b>	3				
Charitable activities		154,926	-	154,926	-
Other trading activities	2	58,094	-	58,094	119,118
<b>Total</b>		<u>213,020</u>	<u>-</u>	<u>213,020</u>	<u>119,218</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Charitable activities		145,442	326	145,768	129,999
<b>NET INCOME/(EXPENDITURE)</b>		<u>67,578</u>	<u>(326)</u>	<u>67,252</u>	<u>(10,781)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		79,253	326	79,579	90,360
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>146,831</u>	<u>-</u>	<u>146,831</u>	<u>79,579</u>

The notes form part of these financial statements



**WILTSHIRE LAW CENTRE**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	11	16,974	-	16,974	7,201
Cash at bank and in hand		144,889	-	144,889	79,865
		<u>161,863</u>	<u>-</u>	<u>161,863</u>	<u>87,066</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(15,032)	-	(15,032)	(7,487)
		<u>146,831</u>	<u>-</u>	<u>146,831</u>	<u>79,579</u>
<b>NET CURRENT ASSETS</b>					
		<u>146,831</u>	<u>-</u>	<u>146,831</u>	<u>79,579</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>146,831</u>	<u>-</u>	<u>146,831</u>	<u>79,579</u>
<b>NET ASSETS</b>					
		<u>146,831</u>	<u>-</u>	<u>146,831</u>	<u>79,579</u>
<b>FUNDS</b>	13				
Unrestricted funds				146,831	79,253
Restricted funds				-	326
<b>TOTAL FUNDS</b>				<u>146,831</u>	<u>79,579</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 04.11.2021 and were signed on its behalf by:

*Nicholas Mellis*

N C E S J Mellis - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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 2019)', 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.

The trustees have reviewed the financial position of the charity and its projected cash flows for a period of greater than 12 months from the date of approval of these financial statements. The trustees are aware that we live in uncertain times, particularly with regard to the ongoing Coronavirus pandemic, all of which makes forecasting a challenge. However, the trustees are confident that the charity has sufficient reserves, coupled with funds that it is confident of generating for the foreseeable future to allow the charity to continue to operate and deliver its charitable services. As a result the trustees regard the charity as a going concern and have drawn up these financial statements on that basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

**Taxation**

As a recognised charity, the company is exempt from Corporation Tax so far as it relates to its charitable objects. It is not, however, exempt from VAT, and irrecoverable VAT is included in the cost of those items to which it relates.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



**WILTSHIRE LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Fees for services	58,094	119,118
	<u>58,094</u>	<u>119,118</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.21	31.3.20
	£	£
Grants	154,926	-
	<u>154,926</u>	<u>-</u>

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

	31.3.21	31.3.20
	£	£
Law Centres Network	79,300	-
National Lottery	33,910	-
Access to Justice Foundation	6,000	-
Swindon Borough Council	3,000	-
Voluntary Action Swindon	500	-
Coronavirus Job Retention Scheme	32,216	-
	<u>154,926</u>	<u>-</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	143,304	2,464	145,768
	<u>143,304</u>	<u>2,464</u>	<u>145,768</u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.21	31.3.20
	£	£
Staff costs	108,013	97,736
Other operating leases	1,960	2,151
Rent and service charges	6,208	5,940
Insurance	1,941	2,181
Telephone	2,335	2,050
Postage and stationery	2,301	2,084
Advertising	147	161
Sundries	4,033	1,226
Travel and subsistence	447	2,875
Volunteer expenses	-	74
Staff training and recruitment	2,470	1,447
Subscriptions	4,372	2,938
Legal and professional	2,055	5,151
Irrecoverable VAT	3,540	-
Partner costs	932	1,872
Consulting fees	2,550	-
	<u>143,304</u>	<u>127,886</u>

**WILTSHIRE LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. SUPPORT COSTS**

	Governance costs
	£
Charitable activities	2,464
	<u>          </u>

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

	31.3.21	31.3.20
	Charitable activities	Total activities
	£	£
Accountancy and legal fees	2,464	2,113
	<u>          </u>	<u>          </u>

**7. NET INCOME/(EXPENDITURE)**

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

	31.3.21	31.3.20
	£	£
Other operating leases	1,960	2,151
	<u>          </u>	<u>          </u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**9. STAFF COSTS**

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

	31.3.21	31.3.20
	6	6
	<u>          </u>	<u>          </u>

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	100	-	100
Other trading activities	119,118	-	119,118
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	119,218	-	119,218
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	128,678	1,321	129,999



WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(9,460)	(1,321)	(10,781)
RECONCILIATION OF FUNDS			
Total funds brought forward	88,713	1,647	90,360
TOTAL FUNDS CARRIED FORWARD	<u>79,253</u>	<u>326</u>	<u>79,579</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	-	1,017
Other debtors	169	5,447
Prepayments	16,805	737
	<u>16,974</u>	<u>7,201</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	13,032	899
VAT	1,122	5,047
Other creditors	300	161
Accrued expenses	578	1,380
	<u>15,032</u>	<u>7,487</u>

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	37,753	67,578	(33,000)	72,331
Designated Fund - Service Development	8,500	-	-	8,500
Designated Fund - Operational Reserve	33,000	-	33,000	66,000
	<u>79,253</u>	<u>67,578</u>	<u>-</u>	<u>146,831</u>
<b>Restricted funds</b>				
Community Foundation	326	(326)	-	-
	<u>79,579</u>	<u>67,252</u>	<u>-</u>	<u>146,831</u>

**WILTSHIRE LAW CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	213,020	(145,442)	67,578
<b>Restricted funds</b>			
Community Foundation	-	(326)	(326)
<b>TOTAL FUNDS</b>	<u>213,020</u>	<u>(145,768)</u>	<u>67,252</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	47,213	(9,460)	37,753
Designated Fund - Service Development	8,500	-	8,500
Designated Fund - Operational Reserve	33,000	-	33,000
	<u>88,713</u>	<u>(9,460)</u>	<u>79,253</u>
<b>Restricted funds</b>			
Community Foundation	1,647	(1,321)	326
<b>TOTAL FUNDS</b>	<u>90,360</u>	<u>(10,781)</u>	<u>79,579</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	119,218	(128,678)	(9,460)
<b>Restricted funds</b>			
Community Foundation	-	(1,321)	(1,321)
<b>TOTAL FUNDS</b>	<u>119,218</u>	<u>(129,999)</u>	<u>(10,781)</u>

**Items in Restricted funds include:**

**Community Foundation**  
Grant for training.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

**13. MOVEMENT IN FUNDS - continued**

**Designated funds represent:**

**Service Development**

Funds reserved for service development in other areas of law.

**Operational Reserve**

Funds to cover three months operational costs and potential redundancies.

**Transfers between funds**

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:-

- i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; or
- ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

**14. CONTINGENT LIABILITIES**

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the Trustees no such liability exists at the year end.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions during the year.