

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 2022
FOR
WILTSHIRE LAW CENTRE**

WILTSHIRE LAW CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 13

WILTSHIRE LAW CENTRE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

TRUSTEES	N C E S J Mellis Ms J E Hawkins Mrs H Edwards F Robertson (appointed 7.12.21) A J A Allan (appointed 17.6.22) Ms M L Ferris (appointed 1.8.22) G McIntosh (resigned 15.6.22) P McCabe (resigned 1.10.22)
COMPANY SECRETARY	Ms R O Pulley-Crowther
REGISTERED OFFICE	Sanford House Sanford Street Swindon Wiltshire SN1 1HE
REGISTERED COMPANY NUMBER	01796532 (England and Wales)
REGISTERED CHARITY NUMBER	1000950
INDEPENDENT EXAMINER	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 2022

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 2022. 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 2021/2022, which covers our 41st year of defending the legal rights of people who cannot afford a lawyer and working within our local communities to uphold justice and advance equality. This report covers our activities for the period April 2021 to March 2022, 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 and low cost independent specialist Welfare Benefits, Housing and Debt legal advice in to people on low incomes.

Our Housing Law advice and representation service 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.

In this year, we provided advice and assistance, as well as full legal representation, to tenants and mortgagor homeowners facing the loss of their home through eviction-both legal and illegal. We also represented tenants in disrepair claims against their landlord, advised and assisted people facing homelessness and represented defendants in housing-related injunction and committal applications.

We moved from one to three Housing Legal Aid Contracts, which enabled us to expand our housing advice and representation to clients in the vast geographical region east to west between London and Bristol and south to north between Sussex and Herefordshire. We also increased the number of Housing Possession Court Duty Scheme Legal Aid contracts that we hold from four to five courts-Aldershot, Basingstoke, Portsmouth, Salisbury and Swindon. Under Court Duty, we were able to represent tenant and mortgagor defendants in possession claims and warrant applications.

In 2021/2022, we began our strategic expansion into specialist welfare benefit legal services. Until now, we provided benefits advice and assistance to tenants and mortgagor defendants under our Legal Aid Housing contract. This year, we secured funding to develop a pro bono welfare benefits appeal programme, to expand our benefits advice service to include representation of benefit appellants.

We continued to work with the Law Centres Network and a charity management and governance consultant to strengthen our services and ensure sustainability.

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 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The work of the Law Centre and the demand for our services continues to grow exponentially.

The significant growth of our Housing Legal Aid income and receipt of a number of generous charitable grants to support our expansion gives us the confidence that Wiltshire Law Centre will not only survive but slowly expand in the coming years.

We are as ever deeply indebted to our knowledgeable and committed staff team for all their efforts in defending the legal rights of our client and working with them to fight injustice and advance equality.

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 implemented its plans for expansion and continued growing its team, who bring extensive experience to Wiltshire Law Centre. This expansion was a planned event and reserves were put aside for its impact. Funding has been secured to increase the areas in which Wiltshire Law Centre, and Wiltshire Law Centre is in a financially sound position.

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 £33,000 as a designated fund to cover operational costs; this is currently short of the target of £75,000 to cover three months operational costs. However, with continued careful management of overheads and budgets, the Trustees are confident they will reach this target in the coming two financial years. The previous Service Development and Operational Reserves have been exhausted to cover expenses relating to the planned staff expansion. General unrestricted reserves, after setting aside the aforementioned designated funds are £8,923.

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).

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).

WILTSHIRE LAW CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

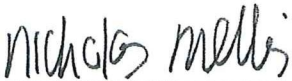
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 01/11/2022 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 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

14 November 2022

WILTSHIRE LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Charitable activities		1,500	85,000	86,500	154,926
Other trading activities	2	204,499	-	204,499	58,094
Total		<u>205,999</u>	<u>85,000</u>	<u>290,999</u>	<u>213,020</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	4	310,907	4,398	315,305	145,768
NET INCOME/(EXPENDITURE)		<u>(104,908)</u>	<u>80,602</u>	<u>(24,306)</u>	<u>67,252</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		146,831	-	146,831	79,579
TOTAL FUNDS CARRIED FORWARD		<u><u>41,923</u></u>	<u><u>80,602</u></u>	<u><u>122,525</u></u>	<u><u>146,831</u></u>

The notes form part of these financial statements

WILTSHIRE LAW CENTRE

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
CURRENT ASSETS					
Debtors	10	16,784	-	16,784	16,974
Cash at bank and in hand		43,432	80,602	124,034	144,889
		<u>60,216</u>	<u>80,602</u>	<u>140,818</u>	<u>161,863</u>
CREDITORS					
Amounts falling due within one year	11	(18,293)	-	(18,293)	(15,032)
NET CURRENT ASSETS		<u>41,923</u>	<u>80,602</u>	<u>122,525</u>	<u>146,831</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,923</u>	<u>80,602</u>	<u>122,525</u>	<u>146,831</u>
NET ASSETS		<u>41,923</u>	<u>80,602</u>	<u>122,525</u>	<u>146,831</u>
FUNDS	12				
Unrestricted funds				41,923	146,831
Restricted funds				80,602	-
TOTAL FUNDS				<u>122,525</u>	<u>146,831</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 21.11.2022 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 2022

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 believe that no material uncertainties exist. The budgeted income and expenditure is sufficient for the charity to be able to continue as a going concern. As a result the trustees 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.

Income from donations and grants is recognised on receipt. Income from fees for services is recognised at the point of invoicing.

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 2022**

2. OTHER TRADING ACTIVITIES

	31.3.22 £	31.3.21 £
Fees for services	204,499	58,094

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
Grants Charitable activities	86,500	154,926

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

	31.3.22 £	31.3.21 £
Nationwide Building Society	50,000	-
AB Charitable Trust	20,000	-
National Benevolent Charity	10,000	-
Community Foundation	5,000	-
Swindon Borough Council	1,500	3,000
Law Centres Network	-	79,300
National Lottery	-	33,910
Access to Justice Foundation	-	6,000
Voluntary Action Swindon	-	500
Coronavirus Job Retention Scheme	-	32,216
	<u>86,500</u>	<u>154,926</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<u>313,505</u>	<u>1,800</u>	<u>315,305</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
Staff costs	220,149	108,013
Other operating leases	3,306	1,960
Rent and service charges	6,485	6,208
Insurance	2,199	1,941
Telephone	3,321	2,335
Postage and stationery	4,420	2,301
Advertising	147	147
Sundries	6,600	4,033
Travel and subsistence	637	447
Staff training and recruitment	2,177	2,470
Subscriptions	9,486	4,372
Legal and professional	50,657	2,055
Irrecoverable VAT	2,370	3,540
Partner costs	1,551	932
Consulting fees	-	2,550
	<u>313,505</u>	<u>143,304</u>

WILTSHIRE LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. SUPPORT COSTS

	Governance costs £ <u>1,800</u>
Charitable activities	

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

	31.3.22 Charitable activities £ <u>1,800</u>	31.3.21 Total activities £ <u>2,464</u>
Accountancy and legal fees		

7. NET INCOME/(EXPENDITURE)

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

	31.3.22 £ <u>3,306</u>	31.3.21 £ <u>1,960</u>
Other operating leases		

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

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

	31.3.22 <u>8</u>	31.3.21 <u>6</u>
Employees		

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £ <u>8,611</u>	31.3.21 £ <u>-</u>
Trade debtors		
Other debtors	6,067	169
Prepayments	2,106	16,805
	<u>16,784</u>	<u>16,974</u>

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	2,372	13,032
Social security and other taxes	5,761	-
VAT	8,136	1,122
Other creditors	435	300
Accrued expenses	1,589	578
	<u>18,293</u>	<u>15,032</u>

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	72,331	(63,408)	8,923
Designated Fund - Service Development	8,500	(8,500)	-
Designated Fund - Operational Reserve	66,000	(33,000)	33,000
	<u>146,831</u>	<u>(104,908)</u>	<u>41,923</u>
Restricted funds			
Community Foundation	-	5,000	5,000
National Benevolent Charity	-	10,000	10,000
Nationwide Building Society	-	50,000	50,000
AB Charitable Trust	-	15,602	15,602
	<u>-</u>	<u>80,602</u>	<u>80,602</u>
TOTAL FUNDS	<u>146,831</u>	<u>(24,306)</u>	<u>122,525</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	205,999	(269,407)	(63,408)
Designated Fund - Service Development	-	(8,500)	(8,500)
Designated Fund - Operational Reserve	-	(33,000)	(33,000)
	<u>205,999</u>	<u>(310,907)</u>	<u>(104,908)</u>
Restricted funds			
Community Foundation	5,000	-	5,000
National Benevolent Charity	10,000	-	10,000
Nationwide Building Society	50,000	-	50,000
AB Charitable Trust	20,000	(4,398)	15,602
	<u>85,000</u>	<u>(4,398)</u>	<u>80,602</u>
TOTAL FUNDS	<u>290,999</u>	<u>(315,305)</u>	<u>(24,306)</u>

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
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>
Restricted funds				
Community Foundation	326	(326)	-	-
	<u>79,579</u>	<u>67,252</u>	<u>-</u>	<u>146,831</u>
TOTAL FUNDS	<u>79,579</u>	<u>67,252</u>	<u>-</u>	<u>146,831</u>

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

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

Items in Restricted funds include:

Community Foundation

To fund expansion into discrimination law.

National Benevolent Charity

To fund expansion into discrimination and family law.

Nationwide Building Society

To fund our benefits and advocacy project.

AB Charitable Trust

To fund the expansion of our housing work into the county of Hampshire.

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.

WILTSHIRE LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

13. 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.

14. RELATED PARTY DISCLOSURES

There were no related party transactions during the year.