



**TRUSTEES REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2023**

Company Registration Number: 01796532

Charity Number: 1000950

WILTSHIRE LAW CENTRE

TRUSTEES REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Contents

REFERENCE AND ADMINISTRATIVE INFORMATION	3
CHAIR'S INTRODUCTION	5
TRUSTEES REPORT	6
INDEPENDENT EXAMINERS REPORT	16
STATEMENT OF FINANCIAL ACTIVITIES	18
STATEMENT OF FINANCIAL POSITION.....	19
STATEMENT OF CASH FLOWS	21
NOTES TO THE STATEMENT OF CASH FLOWS.....	22
NOTES TO THE FINANCIAL STATEMENTS	23

WILTSHIRE LAW CENTRE

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2023

TRUSTEES	Nick Mellis, Chair William Johnson, Vice-Chair (appointed 15.11.22) Forbes Robertson, Treasurer Andrew Allan (appointed 17.6.22) Michelle Ferris (appointed 1.8.22) Judith Hawkins Heather Reilly
MANAGING DIRECTOR AND SENIOR SOLICITOR	Olivia Pulley-Crowther
COMPANY SECRETARY	Olivia Pulley-Crowther
REGISTERED OFFICE	Sanford House, Sanford Street, Swindon, England, SN1 1HE
COMPANY REGISTRATION NUMBER	01796532 (England and Wales)
CHARITY REGISTRATION NUMBER	1000950
BANKERS	Co-operative Bank, PO Box 150, Delf House, Skelmersdale, WN8 6GG
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

**WILTSHIRE LAW CENTRE STAFF
(AS OF NOVEMBER 2023)**

Olivia Pulley-Crowther
(Managing Director and Senior Solicitor)

Sue Minshull
(Administration Manager)

Shanaz Qaddus
(Finance Manager)

Benedict van der Linde
(Projects Manager)

Emma Stradling
(Senior Housing Supervisor)

Chris Lowry
(Senior Housing Caseworker)

Callum Johnson
(Benefits Programme Coordinator)

Thomas Eacott
(Housing Supervisor)

Jessica Inkpen
(Housing Caseworker)

Atif Habib
(Housing Caseworker)

Deanna Muffet-Dunnings
(Housing Caseworker)

Aneesah Khan
(Housing and Benefits Caseworker)

Josh Lake
(Benefits Caseworker)

Darren Smalley
(Housing Caseworker)

Harry Harford
(Legal Assistant)

Wiltshire Law Centre is a registered charity and a company limited by guarantee. It is incorporated in, and the registered office of the charity is in, England. The maximum liability of each member is limited to £1. Wiltshire Law Centre is governed by its Memorandum and Articles of Association, as amended in October 2003. The registered name of the charity is Wiltshire Law Centre Ltd. The charity was incorporated as a company limited by guarantee on 1 March 1984.

WILTSHIRE LAW CENTRE

CHAIR'S INTRODUCTION

YEAR ENDED 31 MARCH 2023

Welcome to our annual report for the 2022-2023 financial year. This period also 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 presents our activities for the period April 2022 to March 2023, and describes some of our 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 to people on low incomes.

We are now one of the only remaining specialist social welfare law providers in the advice desert in south and southwest England, covering diverse urban and rural communities from Herefordshire to East Sussex. We have received critical support to grow our infrastructure and services to meet demand from our strategic funding partners.

Our Housing Law advice and representation service relies on public funding from the Legal Aid Agency on a case-by-case basis. The nature of this funding currently limits this service only to clients who are eligible for legal aid, and their legal matters must fall within the scope of our Legal Aid contracts. In this year, we provided advice and representation to tenants and mortgagor homeowners in possession and eviction, illegal eviction, discrimination, and disrepair claims; anti-social behaviour injunction applications (including applications for committal); and homeless appellants. We continued expanding our housing programme in Hampshire, Gloucestershire and the surrounding counties and represented defendants in the Housing Possession Court Duty Scheme in Aldershot, Basingstoke, Portsmouth, Salisbury, and Swindon. Our partnerships with the University of Portsmouth and a pro bono student volunteer bank supported our programmes.

In 2022-2023, with the generous support of our grant funders, we continued the development of our pro bono welfare benefits programme, offering specialist advice and representation to benefit appellants in Wiltshire. We hired a further caseworker and formed a partnership with the University of Gloucestershire to carry out this programme.

We also continued to work with the Law Centres Network and a charity management and governance consultant to strengthen our services and ensure sustainability of our charity and regional specialist social welfare legal services.

We would like to thank the Wiltshire Law Centre Board of Trustees, its management team, all our staff and volunteers and our funders for their dedication and commitment. We look forward to continuing to build on our record of success in 2023-2024.

Nicholas Mellis

Chair of the Board of Trustees, Wiltshire Law Centre

WILTSHIRE LAW CENTRE

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2023

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 2023. 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 Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Our Purpose

- To defend the legal rights of people who cannot afford a lawyer.
- To work within our local communities to uphold justice and advance equality.

Our Mission

To provide free and low-cost specialist legal services to our communities. To fight for changes to laws and policies that perpetuate disadvantage.

Our Vision

We believe that socially disadvantaged and vulnerable people deserve high quality legal advice, which will enable them to access justice and increase their social mobility.

Our Values

Wiltshire Law Centre adheres to the Values of the wider Law Centres Network, which we are proud to be a part of:

- **Equal justice** - Human rights and equality before the law are the cornerstone of a fair and just society. Everyone has a right to equality before the law. This is only possible if every person can access high quality, independent and expert legal assistance, regardless of their means to challenge unjust laws and circumstances.
- **Dignity and respect** - We believe people should be able to live in their communities with dignity and respect. We aim to be always empathetic and honest.
- **Trust** - We recognise the specific circumstances of individuals or groups and tailor our services accordingly. We will always do what we can to create an environment of trust so that clients can understand their rights and engage in any legal processes that concern them.
- **Independence** - We must be free to champion the rights of the most disadvantaged and should be directly accountable to local people.
- **Social justice** - We respond to needs in the community by raising the awareness of human and legal rights, pursuing test cases, influencing social policy, and campaigning for social justice. We believe in early intervention and prevention, where possible. We are committed to working with local people, pursuing their cases until a just outcome is achieved.

Our Activities

The 16 staff and 8 pro bono volunteers at Wiltshire Law Centre offer over 100 combined years of experience. They provide specialist legal advice and representation services in a large Legal Aid desert across South and South-West England.

Our specialist legal advice and representation areas are:

- Housing, e.g.:
 - Possession/eviction
 - Illegal eviction
 - Disrepair claims
 - Anti-social behaviour injunction applications (including committal);
 - Homeless applicants
 - Problems with housing associations
 - Housing benefit queries and claims
 - Issues with landlords regarding quality of accommodation for special needs clients
 - Mortgage arrears and repossession debt
 - Discrimination and judicial review claims
- Welfare benefits, e.g.:
 - Challenging benefits decisions (mandatory reconsideration)
 - Appeals to the Upper Tribunal
 - Judicial review

About Our Services

Established in 1981, Wiltshire Law Centre is a registered charity providing free and low-cost specialist legal advice in Housing and Welfare Benefits to individuals on low incomes.

In 2022-2023, we continued to provide housing advice and representation in the areas set out above to eligible individuals under our Swindon, Hampshire and Portsmouth and Isle of Wight Housing and Debt Legal Aid contracts. We covered the court duty schemes in Aldershot, Basingstoke, Portsmouth, Salisbury and Swindon.

We note that, since the end of the relevant financial year, we have continued to expand our services into contingent geographic areas with limited or no service provision, representing clients from Worthing to Worcester and from eastern Hampshire to north Devon. We now hold Housing Loss Prevention Advice Service contracts—enabling us to provide early legal advice and court duty—for Aldershot, Basingstoke, Gloucester, the Isle of Wight, Portsmouth, Salisbury and Southampton, Swindon.

In 2022-2023, we also focused on early legal advice and assistance, specifically in relation to welfare benefits appeals. By providing benefits advice and representation, clients were able to avoid other legal and personal difficulties (eg, in relation to their housing and health). With funder support, we were able to rebuild our welfare benefits programme, which continues to grow.

In planning the Charity's activities for the year, the Trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the Charity's activities, set out above under "Objectives and Activities" and further in "Achievement and Performance", was as follows:

- To further our charitable purposes for public benefit by providing free and low-cost specialist legal services to our communities
- To advocate for changes to laws and policies that perpetuate disadvantage.

In carrying out its objects and in all aspects of its work, Wiltshire Law Centre is committed to promoting equality and diversity, preventing prejudice and discrimination, ensuring equal access, and promoting good relations between all sections of the community.

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. The Trustees have particularly considered risk in relation to the charity's continuing growth. The charity is working with Law Centres Network, funders and an external charities management consultant and has employed a Projects Manager to support its governance and risk management in this period of growth.

We operate a robust system of internal financial controls, which is fully compliant with Charity Commission guidance and good practice. The Finance Manager, Managing Director and Trustee Board reviewed and agreed budgeting systems and financial reports. Internal audit plans are informed by an analysis of the risks to which the organisation is exposed.

ACHIEVEMENTS AND PERFORMANCE

Our achievements

The work of the Law Centre and the demand for our services continues to grow exponentially, and the charity's strategic planning has responded to the effective loss in the last two years of ten housing Legal Aid providers in the region and the extremely limited provision of specialist welfare benefits legal services.

Housing

As the COVID-19 pandemic restrictions were lifted but the financial impact on household incomes continued to be felt, and as the housing markets spiked and many landlords sought to sell their rental properties, we saw a sharp increase in the number of Assured Shorthold tenants being evicted. This exponential rise in possessions led to a sharp increase in insecurity of tenure, with many vulnerable households moving into hotels, hostels or other temporary accommodation or with family in overcrowded, inappropriate and sometimes dangerous situations. There was a concomitant rise in cases of illegal eviction, exacerbated by court delays, amateur landlords without sufficient knowledge of the relevant legal protections and a failure to prosecute in many cases.

We have also seen an exponential increase in homelessness. As with the housing issues outlined above, this rise is due to a variety of factors. We have seen a rise in gatekeeping and procedural issues on the part of the housing departments of local authorities as they try to cope with the influx in demand. Likewise, the continued impact of the benefit cap and the 'bedroom tax' continues to be felt.

Housing Case Study A

We represented a client in North Devon, who was unable to find local advice and representation due to lack of capacity. He owns his own mobile home situated on a private site. The Client was extremely vulnerable and received support from his neighbour.

The limited company who owns the mobile home site brought possession proceedings against our client, and we represented him in his defence. The client's defence was that there was, in fact, no tenancy agreement, as our client is an owner-occupier and thus the claimant company had no right to possession. We succeeded in the defence, and the possession claim was struck out, with costs awarded at inter partes rates.

Housing Case Study B

Two clients—one of whom had a terminal cancer diagnosis—sought our advice in relation to their defence to a possession claim that their landlord filed in relation to their privately rented home. When they returned home after attending our offices, they found that their landlord had illegally evicted them from their home, with all their belongings left inside, at night, in the rain. When they tried to enter their home, the landlord phoned the police, accusing them of breaking and entering. We filed a claim for illegal eviction against the landlord and secured a damages award for the clients of £23,000, with a significant costs order awarded.

Housing Case Study C

Our client was a joint tenant for a social housing property, where he lives with his partner and young child. Our client had been severely injured in the line of military duty when he stepped on an IED in Afghanistan. Since his injury, he has had not only physical disabilities but has also been diagnosed with post-traumatic stress disorder. He has been unable to work and has relied on benefits. A few years ago, our client's partner suffered with serious medical issues, leading to her becoming disabled. is now registered as disabled.

Our client's landlord had filed a possession claim the disabled couple under discretionary grounds relating to rent arrears.

We succeeded in defending against possession and obtaining our costs, with a plan for the couple to address their arrears and, with the assistance and support of various agencies, manage their tenancy. The family were able to remain in their home.

Welfare Benefits

As in 2021-22, during 2022-2023, in addition to providing benefits advice and assistance under our Housing and Debt Legal Aid contracts where the benefits issues related directly to the clients' housing matters, the Law Centre, with the generous support of our funders, was able to embark on our Welfare Benefits Appeals Pro Bono Programme. This programme enables us to provide specialist legal advice and representation to benefits applicants from the point that they receive an unfavourable decision from the Secretary of State.

Third sector stakeholders refer matters to the Law Centre when they reach a level that requires specialist assistance, as many do not provide representation at the Tribunal.

The Law Centre partnered with the University of Gloucestershire to deliver this programme. We provided training and supervision to third-year law students, enabling us to reach more people. The students in turn learned translatable legal skills and gained exposure to social welfare law, which has largely been removed from university curricula.

We are continuing to pilot our programme with appellants in Wiltshire and Swindon, with a view to expanding it into other areas in the future.

Welfare Benefits Case Study A

Our client was in his early 50s when he approached Wiltshire Law Centre last year. He lived with his elderly parents. In 2019 our client had developed a neurological movement disorder, characterised by involuntary muscle contractions. His speech was significantly affected. His parents liquidised his food due to his difficulties in chewing and swallowing.

Our client was no longer able to work and claimed Personal Independence Payments ("PIP") to support his care. However, our client's claim was entirely refused. Not only did our client not have sufficient income to cover his care needs, but the refusal of his benefits claim led him to suffer with depression.

We assisted with an appeal of the refusal of our client's claim and represented him at his Tribunal hearing. We were successful in our representations, and our client was awarded the enhanced rates for both the mobility and care components of PIP, which is over £12,000 in benefits income.

Welfare Benefits Case Study B

Our was in her late 40s and had come to the UK a few years ago from eastern Europe. Although married, she was separated due to serious domestic violence and was diagnosed with complex post-traumatic stress disorder.

Our client had applied for PIP but was not awarded the amount appropriate to her disability.

We appealed that decision and represented our client in her appeal hearing at Tribunal.

The Tribunal determined that our client was entitled to significant more benefit, and we secured almost £10,000 for her. She provided the following feedback:

"Thank you for having so much patience and for everything you have done. You will be a great solicitor"

Welfare Benefits Case Study C

Our client is in his late 50s and lives with his partner. He was diagnosed with two brain aneurysms following an unprovoked assault last year. Not only did our client have physical health issues as a result, but he was diagnosed with anxiety, depression and post-traumatic stress disorder.

As a result of the attack and resulting disabilities, our client was no longer able to work. The couple were seriously struggling financially.

Our client applied for PIP but his claim was rejected. We are in the process of appealing that decision.

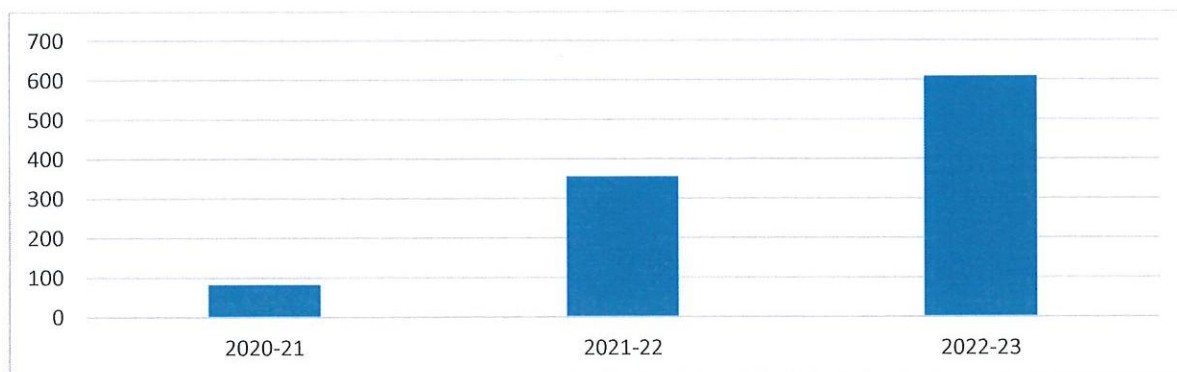
An often-overlooked aspect of Wiltshire Law Centre's role is supporting appellants and their families through the appeals process, which is frequently described as a "overwhelming", "daunting" or "stressful."

Our client has found that our representation of him in this appeal has been extremely comforting and indicates that, if he had to represent himself, it would have exacerbated his illnesses.

Statistics

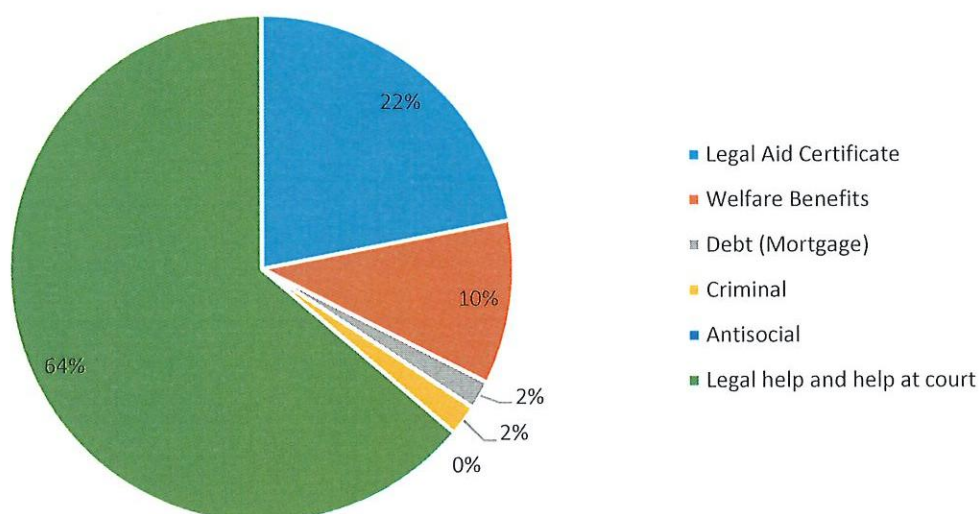
Casework

During the period April 2022 through to March 2023, Wiltshire Law Centre opened 610 case files, in addition to representing defendants under our Housing Possession Court Duty Schemes detailed below. The number of cases opened continues to increase year on year:



2020-21	2021-22	2022-23
83	356	610

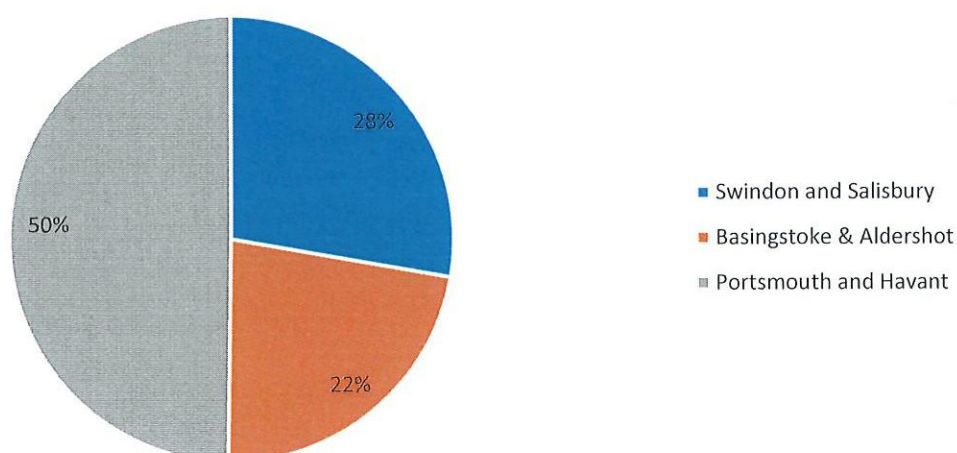
The 610 cases opened in 2022-23 were split as follows:



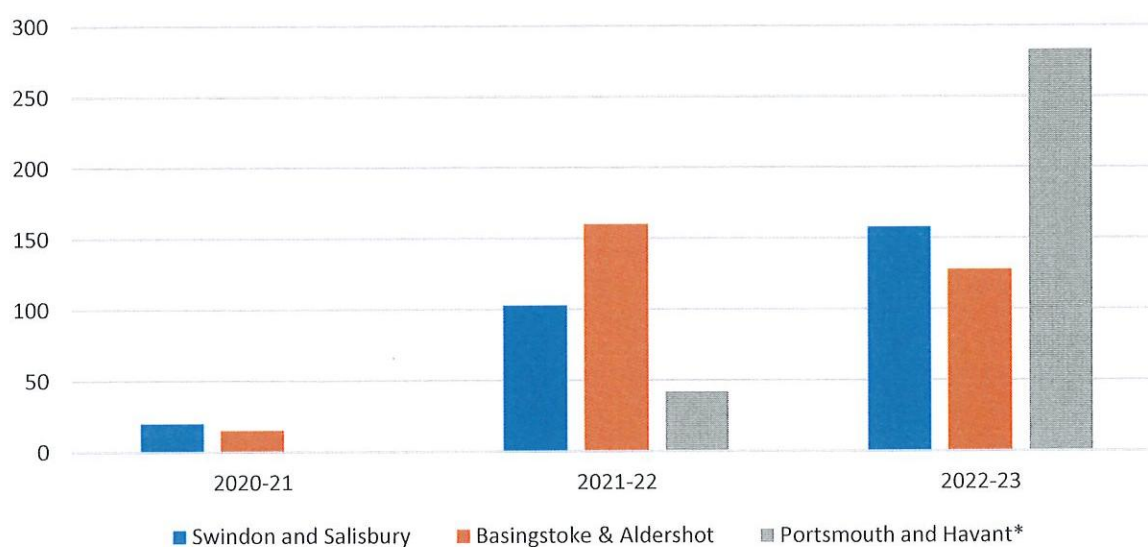
Category	Cases Opened
Legal Aid Certificate	134
Welfare Benefits	64
Debt (Mortgage)	11
Criminal	12
Antisocial	0
Legal help and help at court	389

Housing Court Possession Duty Scheme

The Court Duty Scheme breakdown from April 2022 to March 2023 is as follows:



Since Wiltshire Law Centre began offering Court Duty services in Portsmouth and Havant in 2021-22 they have rapidly become our most active regions:



Court	2020-21	2021-22	2022-23
Swindon and Salisbury	20	103	158
Basingstoke & Aldershot	15	160	128
Portsmouth and Havant*		42	283
	35	305	569

*New HPCDS starting in 2021-22

Income generation and Sustainable Growth

The significant growth of our Housing Legal Aid income and receipt of several generous charitable grants have given us confidence that Wiltshire Law Centre will continue in the coming years to meet the growing need resulting from the reduction of other regional services. We would like to thank all the organisations that have supported us during the 2022-2023 financial year, and we look forward to working with all of you in the future.

We are grateful for the funding we received in 2022-2023 from the Legal Aid Agency.

Our secured funding arrangements for 2022-2023 from the Legal Aid Agency included:

- Housing and Debt Legal Aid contracts for Swindon, Hampshire and Portsmouth and the Isle of Wight to provide advice and representation in relation to tenancy and mortgage possession, homelessness, housing disrepair / uninhabitability, illegal eviction and defence to applications for anti-social behaviour injunctions and committal
- Housing Possession Court Duty Scheme contracts for Swindon and Salisbury, Basingstoke and Aldershot and Farnham and Portsmouth County Courts

Between these contracts, our realised net income was around £285,000.



We also thank funders AB Charitable Trust, the Access To Justice Foundation, Legal Education Foundation, Nationwide Building Society, National Benevolent Charity and Wiltshire Community Foundation. Their generosity funded the rebuilding of our welfare benefits service and enabled us to begin regrowing deserts of specialist housing legal provision in Hampshire, including Portsmouth. Their funding supported us in strengthening our early legal advice services and to support our staff and communities in the cost-of-living crisis.



People

We are, as ever, deeply indebted to our knowledgeable and committed staff team for all their efforts in defending the legal rights of our clients 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, personnel, governance, and risk management.

FINANCIAL REVIEW

Financial Position

During the financial year under review, Wiltshire Law Centre 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 £75,000 as a designated fund to cover operational costs. 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 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, we aim to provide an exceptional and sustainable service, address inequalities and challenge barriers to accessing justice. We will focus on improving client care, regulatory compliance, and practice management. This will principally be achieved through the adoption and implementation of the Law Centres Network Office Manual. We will continue to develop partnerships with other Law Centres and community organisations. We are in the initial stages of planning a merger with Gloucester Law Centre which will allow us to extend the reach of our services still further.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustee Board is comprised of seven Trustees with a variety of skills, experience, and backgrounds. The Trustee Board met regularly throughout the year to ensure that Wiltshire Law Centre continued to operate in accordance with its Objects. In 2022-2023, we continued to delegate most operational responsibilities to the Law Centre staff.

The Trustee Board is committed to ambitious standards of corporate governance and complies with the principles and practices set out in the Charity Governance Code.

The members of the Trustee Board are listed in "Reference and Administrative Information" above. The members of the Trustee Board are also the charity Trustees and company Directors of the Law Centre. They stand for re-election or formal election at the Annual General Meeting each year.

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 more than 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation 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 Statement Of Recommended Practice 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 Companies Act 2006 relating to small companies.

Approved by order of the board of Trustees on 12/12/2023. and signed on its behalf by:



N C E S J Mellis

Chair of the Board of Trustees, Wiltshire Law Centre

WILTSHIRE LAW CENTRE

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2023

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 2023.

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 member of the Institute of Chartered Accountants in England & 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



Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Date: 13 December 2023

WILTSHIRE LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	699	-	699	-
Charitable activities	5				
Charitable activities		14,672	142,000	156,672	86,500
Other trading activities	3	477,592	-	477,592	212,827
Investment income	4	10	-	10	-
Total		<u>492,973</u>	<u>142,000</u>	<u>634,973</u>	<u>299,327</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		<u>344,719</u>	<u>122,602</u>	<u>467,321</u>	<u>315,305</u>
NET INCOME/(EXPENDITURE)		148,254	19,398	167,652	(15,978)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		41,923	80,602	122,525	146,831
Prior year adjustment	12	<u>158,328</u>	<u>-</u>	<u>158,328</u>	<u>150,000</u>
As restated		<u>200,251</u>	<u>80,602</u>	<u>280,853</u>	<u>296,831</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>348,505</u></u>	<u><u>100,000</u></u>	<u><u>448,505</u></u>	<u><u>280,853</u></u>

WILTSHIRE LAW CENTRE

STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	31.3.23 Total fund	31.3.22 Total fund as restated
	Notes	£	£	£	£
CURRENT ASSETS					
Stocks	13	242,751	-	242,751	158,328
Debtors	14	3,354	-	3,354	16,784
Cash at bank and in hand		<u>134,339</u>	<u>100,000</u>	<u>234,339</u>	<u>124,034</u>
CREDITORS					
Amounts falling due within one year	15	(31,939)	-	(31,939)	(18,293)
NET CURRENT ASSETS		<u>348,505</u>	<u>100,000</u>	<u>448,505</u>	<u>280,853</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>348,505</u>	<u>100,000</u>	<u>448,505</u>	<u>280,853</u>
NET ASSETS		<u>348,505</u>	<u>100,000</u>	<u>448,505</u>	<u>280,853</u>
FUNDS	16				
Unrestricted funds				348,505	200,251
Restricted funds				<u>100,000</u>	<u>80,602</u>
TOTAL FUNDS				<u>448,505</u>	<u>280,853</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

The financial statements were approved by the Board of Trustees and authorised for issue on 12/12/2023 and were signed on its behalf by:



N C E S J Mellis - Trustee

WILTSHIRE LAW CENTRE

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2023

		31.3.23	31.3.22 as restated
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	<u>110,295</u>	<u>(20,855)</u>
Net cash provided by/(used in) operating activities		<u>110,295</u>	<u>(20,855)</u>
Cash flows from investing activities			
Interest received		<u>10</u>	<u>-</u>
Net cash provided by investing activities		<u>10</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>110,305</u>	<u>(20,855)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>124,034</u>	<u>144,889</u>
Cash and cash equivalents at the end of the reporting period		<u><u>234,339</u></u>	<u><u>124,034</u></u>

WILTSHIRE LAW CENTRE
NOTES TO THE STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023
1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.2.23	31.3.22 as restated
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	167,652	(15,978)
Interest received	(10)	-
Increase in stocks	(84,423)	(8,328)
Decrease in debtors	13,430	190
Increase in creditors	13,646	3,261
Net cash provided by/(used in) operations	<u>110,295</u>	<u>(20,855)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>124,034</u>	<u>110,305</u>	<u>234,339</u>
	<u>124,034</u>	<u>110,305</u>	<u>234,339</u>
Total	<u>124,034</u>	<u>110,305</u>	<u>234,339</u>

WILTSHIRE LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023**

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. Income from movement in work-in-progress is recognised in the accounting period in which the evaluated work-in-progress was created.

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.

Work-in-progress

Work-in-progress is recognised at the cost of labour involved on a case by case basis less an appropriate reduction for irrecoverability.

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	31.2.23	31.3.22 as restated
	£	£
Gifts and donations	<u>699</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.2.23	31.3.22 as restated
	£	£
Fees for services	393,169	204,499
Movement in work-in-progress	<u>84,423</u>	<u>8,328</u>
Movement in work-in-progress	<u>477,592</u>	<u>212,827</u>

4. INVESTMENT INCOME

	31.2.23	31.3.22 as restated
	£	£
Deposit account interest	<u>10</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.2.23	31.3.22 as restated
	Charitable activities	£	£
Grants		<u>156,672</u>	<u>86,500</u>

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

	31.2.23	31.3.22 as restated
	£	£
Access to Justice Foundation	89,672	-
Legal Education Foundation	50,000	-
National Benevolent Charity	11,000	10,000
Community Foundation	6,000	5,000
Nationwide Building Society	-	50,000
AB Charitable Trust	-	20,000
Swindon Borough Council	-	1,500
	<u>156,672</u>	<u>86,500</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support Costs (see note 8)	Totals
	£	£	£
Charitable activities	<u>464,088</u>	<u>3,233</u>	<u>467,321</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.2.23	31.3.22 as restated
	£	£
Staff costs	302,562	220,149
Other operating leases	10,522	3,306
Rent and service charges	6,763	6,485
Insurance	2,091	2,199
Telephone and internet	5,113	3,321
Postage and stationery	3,819	4,420
Advertising	293	147
Sundries	8,121	6,600
Travel and subsistence	1,878	637
Staff training and recruitment	9,149	2,177
Subscriptions	3,280	9,486
Legal and professional	99,762	50,657
Irrecoverable VAT	5,011	2,370
Partner costs	5,144	1,551
Consulting fees	<u>580</u>	<u>-</u>
	<u>464,088</u>	<u>313,505</u>

8. SUPPORT COSTS

		Governance costs
		£
Charitable activities		<u>3,233</u>

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

	31.2.23	31.3.22 as restated
	Charitable Activities	Total activities
	£	£
Accountancy and legal fees	<u>3,233</u>	<u>1,800</u>

9. NET INCOME/(EXPENDITURE)

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

	31.2.23	31.3.22 as restated
	£	£
Other operating leases	<u>10,522</u>	<u>3,306</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	31.2.23	31.3.22 as restated
	£	£
Wages and salaries	275,145	202,475
Social security costs	21,120	14,163
Other pension costs	<u>6,297</u>	<u>3,511</u>
	<u>302,562</u>	<u>220,149</u>

11. STAFF COSTS - continued

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

	31.2.23	31.3.22 as restated
	£	£
Employees	<u>11</u>	<u>8</u>

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

12. PRIOR YEAR ADJUSTMENT

During the year, the trustees reviewed their approach to the recognition of work-in-progress (WIP) in the financial statements. Previously, no value was attributed to WIP as the trustees had no reliable mechanism for generating an accurate or reasonable estimate of that value.

However, with more activity being undertaken by the charity and the ongoing development of internal recording systems, the trustees now believe that they are able to identify with reasonable reliability the value of WIP at the balance sheet and have chosen to record it in the financial statements for the first time.

Given the significance of the amount attributed to WIP, the trustees believe that a Prior Year Adjustment is required to re-state the position at both 31 March 2021 and 2022 and consequently in the comparative Statement of Financial Activities for the year to 31 March 2022. As no accurate figure is available as at 31 March 2021, the trustees have made a reasonable estimate of the likely value and included it at £150,000 in the comparative figures.

13. STOCKS

	31.2.23	31.3.22 as restated
	£	£
Work-in-progress	<u>242,751</u>	<u>158,328</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.2.23	31.3.22 as restated
	£	£
Trade debtors	-	8,611
Other debtors	11	6,067
Prepayments	<u>3,343</u>	<u>2,106</u>
	<u>3,354</u>	<u>16,784</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.2.23	31.3.22 as restated
	£	£
Trade creditors	17,363	2,372
Social security and other taxes	-	5,761
VAT	12,003	8,136
Other creditors	602	435
Accrued expenses	<u>1,971</u>	<u>1,589</u>
	<u>31,939</u>	<u>18,293</u>

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Prior Year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds					
General fund	8,923	158,328	148,254	(42,000)	273,505
Designated Fund - Operational Reserve	<u>33,000</u>	<u>-</u>	<u>-</u>	<u>42,000</u>	<u>75,000</u>
	41,923	158,328	148,254	-	348,505
Restricted funds					
Community Foundation	5,000	-	(5,000)	-	-
National Benevolent Charity	10,000	-	(10,000)	-	-
Nationwide Building Society	50,000	-	(25,000)	-	25,000
AB Charitable Trust	15,602	-	(15,602)	-	-
Legal Education Foundation	-	-	50,000	-	50,000
Access to Justice - HALS	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
	80,602	-	19,398	-	100,000
TOTAL FUNDS	<u>122,525</u>	<u>158,328</u>	<u>167,652</u>	<u>-</u>	<u>448,505</u>

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	492,973	(344,719)	148,254
Restricted funds			
Community Foundation	6,000	(11,000)	(5,000)
National Benevolent Charity	11,000	(21,000)	(10,000)
Nationwide Building Society	-	(25,000)	(25,000)
AB Charitable Trust	-	(15,602)	(15,602)
Legal Education Foundation	50,000	-	50,000
Access to Justice - HALS	75,000	(50,000)	25,000
	142,000	(122,602)	19,398
TOTAL FUNDS	<u>634,973</u>	<u>(467,321)</u>	<u>167,652</u>

Comparatives for movement in funds

	At 1.4.21 £	Prior Year adjustment £	Net Movement In funds £	At 31.3.22 £
Unrestricted				
General fund	72,331	150,000	(55,080)	167,251
Designated Fund - Service Development	8,500	-	(8,500)	-
Designated Fund - Operational Reserve	66,000	-	(33,000)	33,000
	146,831	150,000	(96,580)	200,251
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
	-	-	80,602	80,602
TOTAL FUNDS	<u>146,831</u>	<u>150,000</u>	<u>(15,978)</u>	<u>280,853</u>

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement In funds £
General fund	214,327	(269,407)	(55,080)
Designated Fund - Service Development	-	(8,500)	(8,500)
Designated Fund - Operational Reserve	-	(33,000)	(33,000)
	214,327	(310,907)	(96,580)
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
	85,000	(4,398)	80,602
TOTAL FUNDS	299,327	(315,305)	(15,978)

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.

16. MOVEMENT IN FUNDS - continued

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.

17. 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.

18. RELATED PARTY DISCLOSURES

There were no related party transactions during the year.



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