



Providing free and low-cost specialist legal services to alleviate poverty and disadvantage for over 40 years.

We assist with...

Legal Aid | Housing | Pro Bono | Benefits

# TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Company Registration Number: 01796532

Charity Number: 1000950

# WILTSHIRE LAW CENTRE

## TRUSTEES REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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## WILTSHIRE LAW CENTRE

### REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2024

<b>TRUSTEES</b>	Nick Mellis, Chair William Johnson, Vice-Chair Forbes Robertson, Treasurer Andrew Allan Michelle Ferris Heather Reilly Richard Hazell		
<b>MANAGING DIRECTOR AND SENIOR SOLICITOR</b>	Olivia Pulley-Crowther		
<b>COMPANY SECRETARY</b>	Olivia Pulley-Crowther		
<b>REGISTERED OFFICE</b>	Sanford House, Sanford Street, Swindon, England, SN1 1HE		
<b>COMPANY REGISTRATION NUMBER</b>	01796532 (England and Wales)		
<b>CHARITY REGISTRATION NUMBER</b>	1000950		
<b>BANKERS</b>	Co-Op Bank PLC 1 Balloon St. Manchester M60 1GP	Metro Bank PLC 1 Southampton Row London WC1B 5HA	Lloyds Bank PLC Victoria Branch PO Box 1000 BX1 1LT
<b>INDEPENDENT EXAMINER</b>	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX		

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 a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the charity in the event of its being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member, for: (1) payment of the Charity's debts and liabilities incurred before he, she or it ceases to be a member; (2) payment of the costs, charges and expenses of winding up; and (3) adjustment of the rights of the contributories among themselves. Wiltshire Law Centre is governed by its Memorandum and Articles of Association, as amended in December 2023. The registered name of the charity is Wiltshire Law Centre. The charity was incorporated as a company limited by guarantee on 1 March 1984.

## WILTSHIRE LAW CENTRE

### CHAIR'S INTRODUCTION

YEAR ENDED 31 MARCH 2024

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Welcome to our annual report for the 2023-2024 financial year, covering our 42<sup>nd</sup> 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 and overview of our activities for the period April 2023 to March 2024 and describes some of our recent successes and challenges.

Wiltshire Law Centre is a registered charity established in 1981. Over the period covered by this report, by providing free and low-cost independent specialist Welfare Benefits, Housing and Debt legal advice to people on low incomes, we continued to support the purposes for which the charity was founded. 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 Hampshire to Devon and from East Sussex to Herefordshire.

As in previous years, our Housing Law advice and representation service continues to rely 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 2023-24 we provided advice and representation to tenants and mortgage or homeowners at risk of homelessness, subject to possession proceedings, affected by disrepair, illegal evictions and anti-social behaviour injunction applications (including applications for committal).

We have continued to expand our housing programme in Hampshire, Gloucestershire and the surrounding region. We now have Court Duty contracts servicing courts in Swindon, Salisbury, Southampton, Gloucester, Basingstoke, Aldershot, Isle of Wight and Portsmouth. Our partnerships with the University of Portsmouth and a pro bono student volunteer bank supported our programmes.

In 2023-2024, thanks to the continued and generous support of our grant funders, we have been able to further develop our pro bono welfare benefits programme, offering specialist advice and representation to benefit appellants in Wiltshire.

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. In January 2024 we formally took over the activities offered by Gloucester Law Centre and have begun delivering services in the City and County.

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 2024-2025.

*Nicholas Mellis*

**Nicholas Mellis**

**Chair of the Board of Trustees, Wiltshire Law Centre**

## WILTSHIRE LAW CENTRE

### TRUSTEES REPORT

YEAR ENDED 31 MARCH 2024

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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 2024. 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 20 staff and 12 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.

Since the end of 2022-23, 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 2023-2024, 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 Swindon, Salisbury, Southampton, Gloucester, Basingstoke, Aldershot, Isle of Wight and Portsmouth.

In 2023-2024, 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 (e.g., in relation to their housing and health). With funder support, we were able to continue 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.

### **Gloucester Law Centre**

As mentioned in the Chair's introduction above, in January 2024, we successfully completed the process of taking on the activities of Gloucester Law Centre. By way of context, Gloucester Law Centre had been considering winding down for several years. There was a small team of staff and Trustees remaining, several of whom were approaching retirement. Wiltshire Law Centre expressed an interest in taking over the work of Gloucester Law Centre, as it already provided housing services in Gloucestershire. In 2023-24, the respective Boards of each organisation approved the transfer of all assets and liabilities from Gloucester Law Centre to Wiltshire Law Centre. We have also transferred the Housing and Debt Legal Aid and possession court duty contracts for Gloucester to Wiltshire Law Centre. The acquisition of Gloucester Law Centre's assets has significantly strengthened the sustainability of Wiltshire Law Centre. Similarly, the transferring of the Legal Aid contracts will allow us to serve a wider geographical area and build services in the Gloucester and Gloucestershire areas. The most important consideration, however, is that this merger materially supports the delivery of the Wiltshire Law Centre's objects, as we can ensure that the people and communities of Gloucestershire continue to benefit from specialist legal advice and representation.

### **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 recent years of ten housing Legal Aid providers in the region and the extremely limited provision of specialist welfare benefits legal services.

From 2021, in addition to providing benefits advice and assistance under our Housing and Debt Legal Aid contracts in cases where the benefits issues related directly to the clients' housing matters, the Law Centre has developed its Welfare Benefits Appeals Pro Bono Programme. This has been made possible through the generous support of our funders. 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.

### Case Studies

We have included the case studies below to demonstrate the value of our work in the community, and show the difference we make to people's lives. They provide examples of occasions when we have successfully supported clients with housing or welfare benefits issues. They have been selected as they are representative of the work we have undertaken throughout 2023-24. All names, along with certain specific details, have been changed to preserve anonymity.

#### Case Study 1 – Welfare Benefits

We assisted James with his Personal Independence Payment ("PIP") appeal, as his application was refused. James was having a great deal of difficulty coping with life at the time of the DWP's Decision and, when he first approached Wiltshire Law Centre, James had ADHD and mental health issues including PTSD, suicidal ideation, anxiety and depression. His mental health deteriorated following a custodial sentence.

Our Benefits Pro Bono Programme drafted a written submission and filed it with the First-tier Tribunal ("FtT").

As the result of Wiltshire Law Centre's representation of James at the FtT, he was awarded the enhanced rate for the Daily Living component and the standard rate for the Mobility component. The total amount in backdated arrears following the hearing was £22,551.65. James said the actions and support from Wiltshire Law Centre have changed the direction of his life.

#### Case Study 2 – Welfare Benefits

Julia has Meniere's Disease. She had to give up her work as an Occupational Therapist due to her health. She was refused PIP. Following our Representation, she was awarded standard rate Daily Living and enhanced rate Mobility.

The Tribunal fixed the award for 5 years. The total amount in backdated arrears following the hearing was £8,346.



### **Case Study 3 – Welfare Benefits**

Since 2007 Paul had been treated for three different types of cancer, which had left him with a number of health complications. He also had HIV. Paul was previously awarded the enhanced rates for both components of PIP.

The DWP decided in October 2023 to reduce his PIP by 84%.

As a result of the Law Centre's representation, the DWP reversed this reduction (four days before Christmas).

### **Case Study 4 - Housing**

Ms. M. was a tenant of a private landlord, who brought proceedings against her for allegedly undertaking repairs at the property without the proper permission, which she denied. During these proceedings, the landlord seriously harassed our client, and we obtained an Injunction against him to prevent further harassment.

Because of the serious nature of the harassment, we also assisted the client in obtaining an offer of secure accommodation from the Local Authority, allowing her and her two young children to move out. The matter was eventually settled on the basis that our client would give up possession on payment of £10,000.00 in damages and our costs.

### **Case Study 5 - Housing**

Mr. and Mrs. F. lived in a property in Swindon where the landlord brought possession proceedings due to allegations of using the property for illegal purposes. In the meantime, we obtained a report about the serious disrepair at the property, but also made an application to the court to strike out the Claimant's claim due to its flaws.

At the application hearing, we were successful in our strike out application with a further order for the landlord to pay our costs and were also successful in obtaining an offer of alternative accommodation from the Local Authority due to the serious level of disrepair at the property.

### **Case Study 6 - Housing**

Mr S is a tenant of a social landlord in Plymouth. His landlord filed a possession claim, alleging anti-social behaviour. The Official Solicitor requested us to act for him, as he lacked capacity.

Once we obtained an expert's report and a proper treatment plan had been identified for Mr S, the landlord agreed to stay the proceedings and to allow Mr S to remain in his home.

**Case Study 7 - Housing**

Mr G lives in Oxford. His social landlord brought possession proceedings against him and his wife for rent arrears. These arrears arose when Mr G was seriously injured in Afghanistan and, because of his serious PTSD, he was unable to manage his tenancy. Further, his wife was suffering from a serious health issue.

Because the Law Centre raised serious failings within their pleadings, the claim was dismissed with a further costs order against the landlord to pay our costs.

**Case Study 8 - Housing**

Ms C. is a tenant of a private landlord in Gloucestershire. The Landlord issued her with s21 Proceedings under the accelerated possession proceedings for a mandatory possession order. The Landlord had failed to secure her deposit in an approved scheme, that sum being £400.00. If a landlord fails to comply with any of the requirements of sections 213 – 215 of the Housing Act 2004, the tenant is entitled to compensation.

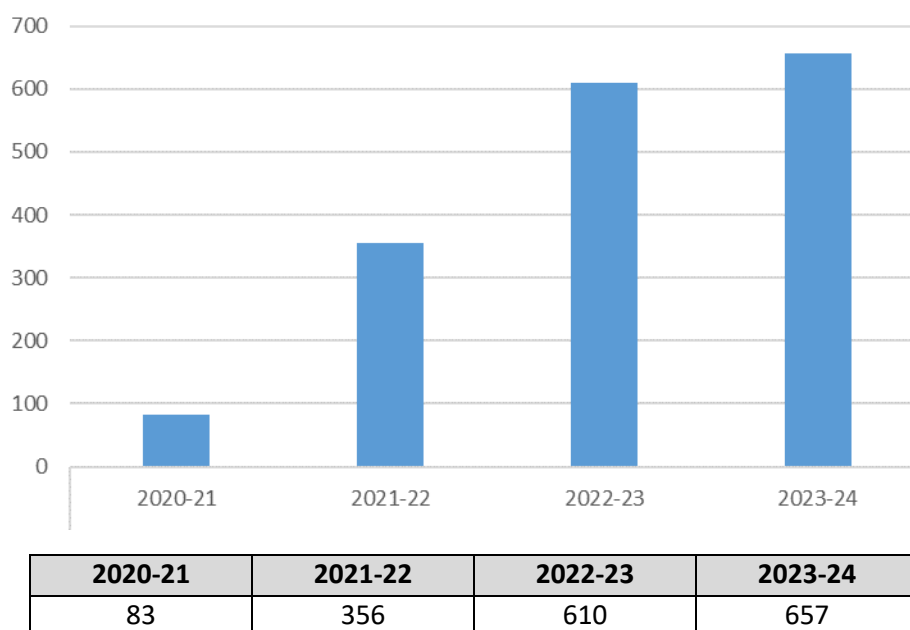
The court must order that the landlord return the deposit amount paid in full or part, and between one and three times the amount of the deposit for the breach related to the initial tenancy. At the final hearing the possession claim was dismissed, and the landlord was ordered to pay the client £1,600.00 in compensation and return the deposit of £400.00.

The court also considered that the client had signed a new tenancy after the 1-year expiry of her original tenancy and the landlord has failed to secure the deposit a second time. Further the landlord was ordered to pay the client's legal costs for defending the claim.

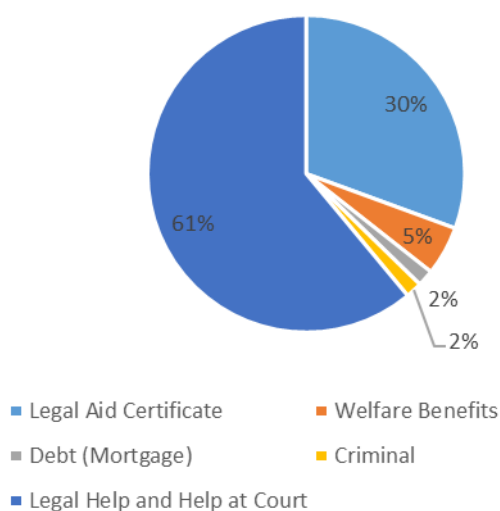
## Statistics

### Casework

During the period April 2023 through to March 2024, Wiltshire Law Centre opened 657 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:



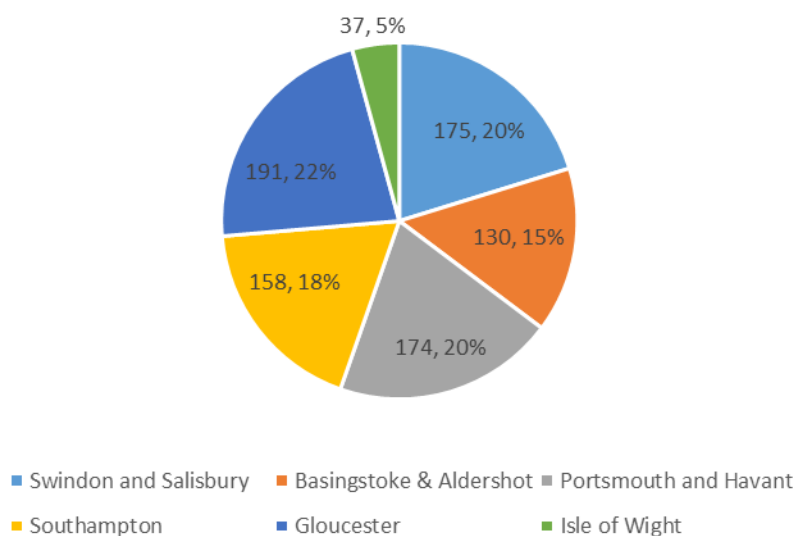
The 657 cases opened in 2023-24 were split as follows:



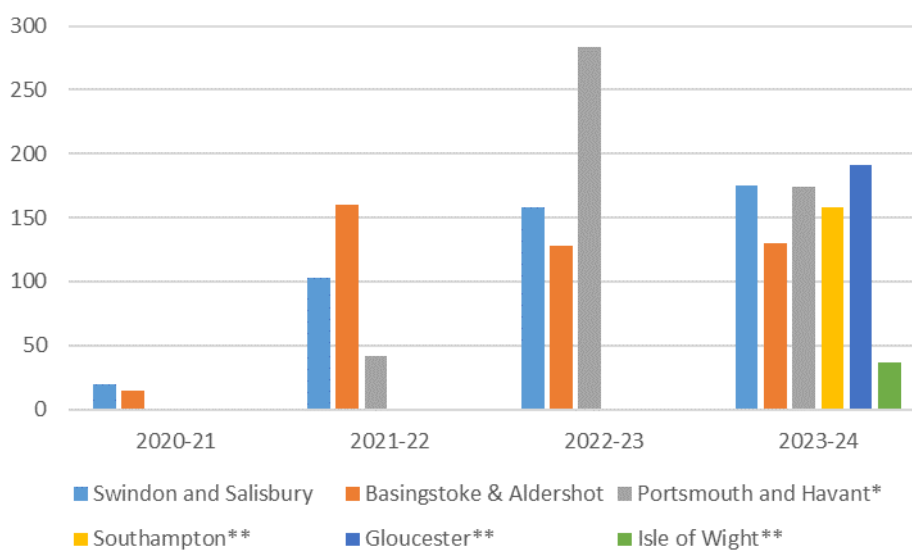
Category	Cases Opened in 2023-24
Legal Aid Certificate	201
Welfare Benefits	33
Debt (Mortgage)	11
Criminal	11
Legal help and help at court	401

## Housing Possession Court Duty Scheme

The Court Duty Scheme breakdown from April 2023 to March 2024 is as follows:



Since Wiltshire Law Centre began offering Court Duty services in Portsmouth and Havant in 2021-22, and Gloucester, Southampton and the Isle of Wight in 2023-24:



Court	2020-21	2021-22	2022-23	2023-24
Swindon and Salisbury	20	103	158	175
Basingstoke & Aldershot	15	160	128	130
Portsmouth and Havant*	-	42	283	174
Southampton**	-	-	-	158
Gloucester**	-	-	-	191
Isle of Wight**	-	-	-	37
	<b>35</b>	<b>305</b>	<b>569</b>	<b>865</b>

\*New HPCDS starting in 2021-22

\*\*New HPCDS starting in 2023-24

## 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 2023-2024 financial year, and we look forward to working with all of you in the future.

We are grateful for the funding we received in 2023-2024 from the following organisations:

- The Legal Aid Agency
- Wiltshire Community Foundation
- The National Benevolent Charity
- Nationwide
- AB Charitable Trust
- Access to Justice
- The Legal Education Fund

## 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.

### Gloucester Law Centre

The transfer of Gloucester Law Centre's assets and liabilities to Wiltshire Law Centre had a significant impact on our financial position. In total, we acquired **£132,296** in unrestricted funds from Gloucester Law Centre, including from their current accounts, as well as the liquidation of an investment fund. The acquisition of these funds meant that at the end of 2023-24, Wiltshire Law Centre was holding **£754, 250** in unrestricted funds. These funds will be used to further Wiltshire Law Centre's objects and enable us to develop our services in Gloucester City and County, which we have already begun to do.

## **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** last year as a designated fund to cover operational costs, to which **£130,000** has been added this year to make a total carried forward of **£205,000**.

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

## **FUTURE PLANS**

As our current strategic cycle draws to an end, we will begin to look to the development of the 2025-2028 strategic plan. Our priorities over this period will remain largely unchanged. We will continue to aim to provide an exceptional and sustainable service, address inequalities and challenge barriers to accessing justice. We will also continue to focus on improving client care, regulatory compliance, and practice management.

To support these aims we will work to ensure that we have sustainable funding from diverse revenue streams, both Legal Aid income and grants. We will also focus on the recruitment and retention of staff, particularly in supervisory roles. This will support our goal of delivering equivalent services across all of the geographical areas that we serve.

## **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 2023-2024, 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.

### **Gloucester Law Centre**

As mentioned above, all of Gloucester Law Centre's assets and liabilities have been transferred to Wiltshire Law Centre. Wiltshire Law Centre now carries out all of Gloucester Law Centre's previous operations. There have been no changes to Wiltshire Law Centre's structure, governance or management arrangements as a result of the acquisition. The Trustees of Gloucester Law Centre will now prepare to wind up the charity formally.

## **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 incorporated 5<sup>th</sup> October 1990 (as amended 7 October 1994, 13 October 1995, 22 October 2003 and 14 December 2023).

## 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.

The Trustees' Annual Report was approved on Tuesday the 12<sup>th</sup> of November 2024 and signed on behalf of the Board by:

*Nicholas Mellis*

**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 2024

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#### **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 2024.

#### **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  
BK Plus Limited  
6 Manor Park Business Centre  
Mackenzie Way, Cheltenham GL51 9TX

13<sup>th</sup> November 2024



# WILTSHIRE LAW CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	150	-	150	699
<b>Charitable activities</b>	5				
Charitable activities		-	64,336	64,336	156,672
Other trading activities	3	769,447	-	769,447	477,592
Investment income	4	4,057	-	4,057	10
Other income	6	<u>132,488</u>	<u>-</u>	<u>132,488</u>	<u>-</u>
<b>Total</b>		<u>906,142</u>	<u>64,336</u>	<u>970,478</u>	<u>634,973</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	7/8				
Charitable activities		<u>500,397</u>	<u>154,336</u>	<u>654,733</u>	<u>467,321</u>
<b>NET INCOME/(EXPENDITURE)</b>		405,745	(90,000)	315,745	167,652
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forwards		<u>348,505</u>	<u>100,000</u>	<u>448,505</u>	<u>280,853</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>754,250</u></u>	<u><u>10,000</u></u>	<u><u>764,250</u></u>	<u><u>448,505</u></u>

# WILTSHIRE LAW CENTRE

## STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>CURRENT ASSETS</b>					
Work-in-progress		313,308	-	313,808	242,751
Debtors	12	5,779	-	5,779	3,354
Investments	13	106,467	-	106,467	3,354
Cash at bank and in hand		<u>400,577</u>	<u>10,000</u>	<u>410,577</u>	<u>234,339</u>
		826,131	10,000	836,131	480,444
<b>CREDITORS</b>					
Amounts falling due within one year	14	<u>(71,881)</u>	<u>-</u>	<u>(71,881)</u>	<u>(31,939)</u>
<b>NET CURRENT ASSETS</b>					
		<u>754,250</u>	<u>10,000</u>	<u>764,250</u>	<u>448,505</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>754,250</u>	<u>10,000</u>	<u>764,250</u>	<u>448,505</u>
<b>NET ASSETS</b>					
		<u><u>754,250</u></u>	<u><u>10,000</u></u>	<u><u>764,250</u></u>	<u><u>448,505</u></u>
<b>FUNDS</b>					
	15			754,250	348,505
Unrestricted funds				<u>10,000</u>	<u>100,000</u>
Restricted funds					
<b>TOTAL FUNDS</b>					
				<u><u>764,250</u></u>	<u><u>448,505</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

## WILTSHIRE LAW CENTRE

### STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31 MARCH 2024

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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<sup>th</sup> November 2024 and were signed on its behalf by:

*Nicholas Mellis*

N C E S J Mellis - Trustee

# WILTSHIRE LAW CENTRE

## STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2024

	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>		
Cash generated from operations (note 1)	<u>278,648</u>	<u>110,295</u>
Net cash provided by/(used in) operating activities	<u>278,648</u>	<u>110,295</u>
<b>Cash flows from investing activities</b>		
Interest received	4,057	10
Transfer of investment from Gloucester Law Centre	(106,467)	-
	<u>-</u>	<u>-</u>
Net cash provided by investing activities	<u>(102,410)</u>	<u>10</u>
<b>Change in cash and cash equivalents in the reporting period</b>	176,238	110,305
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>234,339</u>	<u>124,034</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><u>410,577</u></u>	<u><u>234,339</u></u>

# WILTSHIRE LAW CENTRE

## NOTES TO THE STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2024

### 1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	315,745	167,652
Interest received	(4,057)	(10)
Increase in stocks	(70,557)	(84,423)
Decrease in debtors	(2,425)	13,430
Increase in creditors	<u>39,942</u>	<u>13,646</u>
<b>Net cash provided by/(used in) operations</b>	<u><u>278,648</u></u>	<u><u>110,295</u></u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	234,339	176,238	410,577
Current asset investments	<u>-</u>	<u>106,467</u>	<u>106,467</u>
<b>Total</b>	<u><u>234,339</u></u>	<u><u>282,705</u></u>	<u><u>517,044</u></u>

## WILTSHIRE LAW CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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#### 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.

##### **Going concern**

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.

# WILTSHIRE LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 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

	31.3.24	31.3.23
	£	£
Gifts and donations	<u>150</u>	<u>699</u>

### 3. OTHER TRADING ACTIVITIES

Fees for services	698,890	393,169
Movement in work-in-progress	<u>70,557</u>	<u>84,423</u>
	<u>769,447</u>	<u>477,592</u>

# WILTSHIRE LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest received	<u>4,057</u>	<u>10</u>

### 5. INCOME FROM CHARITABLE ACTIVITIES

	Activity		
Grants	Charitable activities	64,336	156,672

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

Access to Justice Foundation	37,500	89,672
Nationwide Building Society	17,500	-
Community Foundation	5,000	6,000
Ministry of Justice	4,336	-
Legal Education Foundation	-	50,000
National Benevolent Charity	-	11,000
	<u>64,336</u>	<u>156,672</u>

### 6. OTHER TRADING ACTIVITIES

GLC post-merger income	122	-
Other income	70	-
Gloucester Law Centre merger	<u>132,296</u>	-
	<u>132,488</u>	-



# WILTSHIRE LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Staff costs	412,161	302,562
Other operating leases	15,737	10,522
Rent and service charges	7,266	6,763
Insurance	2,475	2,091
Telephone and internet	8,625	5,133
Postage and stationery	4,345	3,819
Advertising	2,234	293
Sundries	12,997	8,121
Travel and subsistence	6,789	1,878
Staff training and recruitment	6,213	9,149
Subscriptions	6,230	3,280
Legal and professional	133,514	99,762
Irrecoverable VAT	2,292	5,011
Partner costs	22,631	5,144
Consulting fees	6,566	580
Gloucester Law Centre expenses	1,823	-
	<u>651,898</u>	<u>464,088</u>

### 8. SUPPORT COSTS

Accountancy and legal fees	<u>3,233</u>	<u>1,800</u>
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### 9. NET INCOME/(EXPENDITURE)

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

Other operating leases	<u>15,737</u>	<u>10,522</u>
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# WILTSHIRE LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

### 11. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	377,020	275,145
Social security costs	27,904	21,120
Other pension costs	7,237	6,297
	<u>412,161</u>	<u>302,562</u>

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

Employees	<u>11</u>	<u>8</u>
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No employees received emoluments in excess of £60,000.

### 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Other debtors	-	11
Prepayments	<u>5,779</u>	<u>3,343</u>
	<u>5,779</u>	<u>3,354</u>

### 13. INVESTMENTS

Unlisted investments	<u>106,467</u>	<u>-</u>
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# WILTSHIRE LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	6,177	17,363
VAT	23,982	12,003
Other creditors	19,797	602
Accrued expenses	<u>21,925</u>	<u>1,971</u>
	<u>71,881</u>	<u>31,939</u>

### 15. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	273,505	405,745	(130,000)	549,250
Designated Fund - Operational Reserve	<u>75,000</u>	<u>-</u>	<u>130,000</u>	<u>205,000</u>
	348,505	405,745	-	754,250
<b>Restricted funds</b>				
Nationwide Building Society	25,000	(15,000)	-	10,000
Legal Education Foundation	50,000	(50,000)	-	-
Access to Justice – HALS	25,000	(25,000)	-	-
	<u>100,000</u>	<u>90,000</u>	<u>-</u>	<u>10,000</u>
<b>TOTAL FUNDS</b>	<u>448,505</u>	<u>315,745</u>	<u>-</u>	<u>764,250</u>

# WILTSHIRE LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 15. 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	906,142	(500,397)	405,745
<b>Restricted funds</b>			
Community Foundation	5,000	(5,000)	-
Nationwide Building Society	17,500	(32,500)	(15,000)
Legal Education Foundation	-	(50,000)	(50,000)
Access to Justice - HALS	37,500	(62,500)	(25,000)
Ministry of Justice	4,336	(4,336)	-
	<u>64,336</u>	<u>(154,336)</u>	<u>(90,000)</u>
<b>TOTAL FUNDS</b>	<u><u>970,478</u></u>	<u><u>(654,733)</u></u>	<u><u>315,745</u></u>

### Comparatives for movement in funds

	At 1.4.22 £	Net Movement In funds	Transfers between funds £	At 31.3.23 £
<b>Unrestricted</b>				
General fund	8,923	306,582	(42,000)	273,505
Designated Fund - Operational Reserve	<u>33,000</u>	<u>-</u>	<u>42,000</u>	<u>75,000</u>
	41,923	306,582	-	348,505
<b>Restricted funds</b>				
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>25,000</u>	<u>-</u>	<u>25,000</u>
	<u>80,602</u>	<u>19,398</u>	<u>-</u>	<u>100,000</u>
<b>TOTAL FUNDS</b>	<u><u>122,525</u></u>	<u><u>325,980</u></u>	<u><u>-</u></u>	<u><u>448,505</u></u>

# WILTSHIRE LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 15. 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	492,973	(344,719)	148,254
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)	5,000
	<u>142,000</u>	<u>(122,602)</u>	<u>19,398</u>
<b>TOTAL FUNDS</b>	<u>634,973</u>	<u>(467,321)</u>	<u>167,652</u>

#### Items in Restricted funds include:

##### **Community Foundation**

To fund our benefits and advocacy project.

##### **National Benevolent Charity**

To fund our benefits and advocacy project.

##### **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.

##### **Legal Education Foundation**

To assist with expansion to cover our work in the county of Hampshire.

#### Designated funds represent:

##### **Operational Reserve**

Funds to cover three months operational costs and potential redundancies.

## WILTSHIRE LAW CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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#### 15. 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.

#### 16. 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.

#### 17. RELATED PARTY DISCLOSURES

There were no related party transactions during the year.



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