

Charity registration number 1000950 (England and Wales)

Company registration number 01796532

WILTSHIRE LAW CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WILTSHIRE LAW CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr A J A Allan
Ms M L Ferris
Mr W A Johnson
Mr N C E S J Mellis
Mr G F Robertson
Mr R Hazell

Secretary

Ms R O Pulley-Crowther

Charity number (England and Wales) 1000950

Company number 01796532

Registered office

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Independent examiner

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WILTSHIRE LAW CENTRE

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WILTSHIRE LAW CENTRE

CHAIR'S INTRODUCTION

FOR THE YEAR ENDED 31 MARCH 2025

Welcome to our annual report for the 2024-2025 financial year, covering our 43rd year of defending the legal rights of people who cannot afford specialist legal advice and representation as well as working within our local communities to uphold justice and advance equality. This report presents an overview of our activities for the period from April 2024 through March 2025 inclusive, describes some of our recent successes and challenges, and outlines our plans.

Wiltshire Law Centre is a registered charity established in 1981. 43 years later, we continue to provide free and low-cost independent specialist Housing and Welfare Benefits legal advice and representation to people on low incomes. We are proud to continue supporting the purposes (Objects) for which the charity was founded. We are one of the only remaining specialist social welfare law providers in the Legal Aid desert that covers much of South and Southwest England. The regions we serve include diverse urban and rural communities from Worthing to Worcester and from eastern Hampshire to North Devon.

It remains the case that our Housing Law advice and representation service relies on public funding from the Legal Aid Agency, billed for on a case-by-case basis. As a result, the nature of this funding currently limits our housing service to clients who are eligible for Legal Aid and whose legal matters must fall within the scope of our Legal Aid contracts.

Our housing programme now covers Wiltshire, Gloucestershire, Hampshire, and parts of the surrounding regions. We have retained our 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 continue to support our programmes.

In 2024-2025, thanks to the continued and generous support of our grant funders, we have been able to continue to offer our pro bono welfare benefits programme, offering specialist advice and representation to benefit appellants in Wiltshire and Gloucestershire.

We have maintained a positive and mutually beneficial working relationship with our national body, the Law Centres Network. We have also worked with Matthew Howgate, who is a charity management and governance consultant with experience of working with Law Centres, to strengthen our governance and ensure the sustainability of our charity and regional specialist social welfare legal services.

I 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. I look forward to continuing to build on our record of success in 2025-2026.


.....
Andrew Allan

Chair of the Board of Trustees, Wiltshire Law Centre

Date: 20/10/2025

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

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 2025. 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 Charitable Objects

The Charity's objects ('Objects') are the relief of poverty, suffering, and distress among persons resident, studying, or working in England and Wales, in particular, Wiltshire, Hampshire, Gloucestershire, and the surrounding areas by:

- The provision of legal services that could not otherwise be obtained because of a lack of means.
- The education of beneficiaries on their legal rights and responsibilities and on the operation of the law and legal system.
- The Advancement of other such charitable purposes as are beneficial, including the support and assistance to community groups for persons resident or working in the designated area.
- The undertaking of legal research for the benefit of persons resident, studying or working in the designated area, and publishing the useful results of that research.

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

- Everyone in Southern England will have access to free or low-cost specialist legal advice when they need it.

Our Values

Wiltshire Law Centre proudly adheres to these values:

- **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 always be 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.

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

Our Activities

The 21 staff and 4 pro bono volunteers at Wiltshire Law Centre offer over 85 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 nearby 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 2024-2025, 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 Legal Aid contracts. We covered the court duty schemes in Swindon, Salisbury, Southampton, Gloucester, Basingstoke, Aldershot, Isle of Wight, and Portsmouth.

In 2024-2025, 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.

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

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 Senior Solicitor and the Board of Trustees 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. We have also recently achieved Cyber Essentials and Cyber Essentials Plus accreditation

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Our achievements

The work of the Law Centre and the demand for our services continues to grow exponentially, which can be seen in the statistics presented in the section below. The Board of Trustees and the Management Team have been careful to consider the impact of the effective loss in recent years of multiple 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 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 2024-25 All names, along with certain specific details, have been changed to preserve anonymity.

Case Study 1: Housing - Wiltshire

The client was represented in relation to two Section 21 notices issued by their landlord. The time from the date of the first email notification from the estate agents on behalf of the landlord, to the recent conclusion of the matter was approximately fifteen months. The client stated that this period was extremely upsetting, stressful & challenging, and they had never anticipated that at their age (in their mid-sixties) they would be potentially made homeless, especially when they had been a good tenant and had always paid their rent at the same property for fourteen years.

Wiltshire Law Centre was successful in defending the client's position in relation to the most recent Section 21 issued by their landlord and also successful in relation to a counterclaim that the Law Centre made on the client's behalf against their landlord; with the Section 21 having been dismissed by Swindon County Court.

The Client thanked their caseworker for a job very well done, but, just as importantly, for the way in which they did it. They offered their heartfelt, sincere thanks to their caseworker and all members of the Law Centre organisation, who they believe are clearly doing very important and much needed work on behalf of the people of Wiltshire.

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Case Study 2: Housing – Isle of Wight

The client approached us regarding a possession claim under Section 8, Grounds 10, 11, and 12 with rent arrears exceeding £8,000.00. They had withheld rent due to disrepair and the landlord's failure to serve them with the required notice of rent increase. At the time of the trial, the total rent exceeded £16,000 plus costs of over £10,000, totalling £26,000.00.

When the case went to trial, a settlement was reached. The Client was required to surrender possession after five weeks and pay a total £5,600.00 in weekly instalments.

Case Study 3: Housing – Isle of Wight

The Client had moved to the Isle of Wight two years ago due to fleeing domestic violence, she suffered greatly with her mental health. She was living in a static caravan and when the owner of the land decided to sell, the Client was made homeless. She made a homeless application to the Isle of Wight Council and was placed in temporary accommodation; she was heavily pregnant and high risk. Following the Council's enquiries, she was found intentionally homeless on the basis that her partner was evicted from his previous accommodation and asked to vacate the temporary accommodation provided.

We made enquiries with the Council and asked for a review of their decision; the Council agreed to provide accommodation while this was taking place. Extensive submissions were made on the Client's behalf, that her circumstances should be taken into consideration separately to her partner's. The Council overturned their decision, granted her a full housing duty, and decided to move her to more suitable accommodation just three weeks before the birth of her child.

Case Study 4: Housing - Gloucestershire

The Client was served with a section 8 Notice Seeking Possession for rent arrears at her private rental in 2024. Our previous legal advice revealed there was notable disrepair at the property, however this was not sufficient to offset the arrears and a possession order was made. The Client is a single mother of two. She was diagnosed with aggressive stage three breast cancer in 2024, shortly after the arrears began to accrue. She has undergone several rounds of chemotherapy, radiotherapy and multiple invasive surgeries. The Client made a homeless application with Cheltenham Borough Council in 2024. The Council accepted the relief duty and Temporary Accommodation was provided. In April 2025, the Client received a letter from the Council stating that she had made herself intentionally homeless from her private rental due to the rent arrears in excess of £7000.00, and that they were considering discharging their duty to her entirely.

Inspection of the surveyor's report showed clear indications that despite the arrears, the damp, mould and asbestos concerns rendered the property unsuitable for continued occupation given the Client's severe health condition and treatments. There was no evidence in the housing file that the Local Authority had considered this. The Client's initial instructions also indicated that the landlord had intended to sell with vacant possession irrespective of the rental arrears, which would also make the property unreasonable to continue to occupy regardless of the arrears. There was no evidence in the housing file that the Local Authority had considered this either.

After obtaining all the relevant evidence from the Client, a difficult process given her poor health, we made detailed submissions challenging intentional homelessness on the basis that an applicant cannot be found to have made themselves intentionally homeless from a property that was unreasonable to continue to occupy. Submissions were made on the 27th of June 2025, and on the 14th of July, the Local Authority accepted the full housing duty to the Client and her children. After closing, the client provided feedback, saying: *"Just want to say a massive thank you for all your help and support. Thank you for helping me in my most vulnerable and hardest moments. You went above and beyond to get results which I am so grateful for. I can now sleep and just concentrate on getting better"*.

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Case Study 5: Housing - Wiltshire

The Client, a homeless 19-year-old, attempted to make a homeless application with Swindon Borough Council in November 2024. The Council did not accept their application, stating that they could not assist her or her 19-year-old fiancé due to their local connection being in Devon. The Client and her fiancé were sofa-surfing at a relative's home when they approached Wiltshire Law Centre. They both had serious mental health struggles and had been receiving support from the mental health crisis team.

In January 2025 we submitted two letters to the Council stating that they had a duty to accept the application irrespective of local connection and that the Local Authority had acted unlawfully in refusing to carry out their statutory duties. The Client's instructions further indicated that they should be considered to be in priority need; with both the Client and her fiancé being young care leavers and having had mental health crisis intervention. Relevant submissions were made to the Local Authority and a meeting was held between the Caseworker and the head of housing at the Council. On the 22nd of January Swindon Borough Council accepted the relief duty owing to the priority need status of the Client and her household. Temporary accommodation was arranged for early February 2025 and the housing needs of the vulnerable young couple were secured.

Case Study 6: Housing - Gloucestershire

In 2024, the Client was served with a valid Section 21 Notice Seeking Possession by his private landlord and a possession order was made, with a warrant to be executed on the 14th of January 2025. The client had lived in the property for over five years but a breakdown in his relationship occurred after he contracted Long-Covid. The chronic illness had wreaked havoc on his body and all but depleted his control over his life. He was left with a blood thinning condition which put him at risk of high blood loss after any minor cuts or nose bleeds. He had undergone open heart surgery whereby an artificial heart valve was inserted and he had experienced multiple stroke like events at random intervals. He also suffered with chronic short-term memory loss which affected his daily life and activities in a significant way. As a result of his severe health conditions, the Client had not been able to work at all since 2022.

He approached Cheltenham Borough Council for housing assistance in December 2024. The client instructed us that the Local Authority had advised that he had 'no rights' to housing assistance upon hearing him speak with a Polish accent. The client had been habitually resident in the UK for nineteen years with Indefinite Leave to Remain. We made submissions to the Local Authority in December 2024 and again in January 2025, detailing that the Council had failed to follow the law and carry out the most basic of statutory duties, and that the Client should be owed the full housing duty due to his severe and chronic health conditions.

This matter was not wrapped up easily. The Client's health conditions and memory loss were such that communication with him needed to be repeated multiple times, and he had become very frustrated with the Local Authority. Ultimately, however, we were successful in our submissions and by the end of January 2025 the Council accepted the full housing duty to the Client. On the 24th of January 2025, an offer of permanent housing was made in the social housing sector. The Client now has a tenancy for life.

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Case Study 7: Welfare Benefits - Gloucestershire

The Client lives with a complex and debilitating range of health conditions, including fibromyalgia, endometriosis, abdominal pain, irritable bowel syndrome, urge incontinence, pancreatic insufficiency, anxiety and depression, Raynaud's disease and post-traumatic stress disorder. She had previously undergone a total hysterectomy in 2018 and was also undergoing investigation for multiple sclerosis. The Client initially had an award of 8 points for Daily Living and 4 points for Mobility, qualifying her for the standard rate of the Daily Living component of PIP. However, the DWP later made a new decision significantly reducing her award to 2 points for Daily Living and 0 points for Mobility, effectively removing her entitlement.

Recognising that there was an error of law, and that the client faced disadvantage in asserting her rights, we successfully obtained Exceptional Case Funding from Legal Aid. This was necessary to protect the Client's Article 6 rights under the European Convention on Human Rights, which guarantees access to a fair hearing – a right that was at risk due to the complexity of disability cases and welfare benefit appeals more generally, and the Client's significant health-related vulnerabilities. At the re-hearing, the Client was awarded the enhanced rate of the Daily Living component (12 points) and the standard rate of the Mobility component (10 points), with an award period of seven years, offering her a significant degree of financial and emotional stability. This award will allow the Client to manage her conditions with dignity.

This case highlights the critical importance of expert legal support for vulnerable clients navigating the PIP appeals process. Without legal intervention, the Client would likely have been left with no award, despite living with multiple, serious, and disabling health conditions. When clients are referred to us at this late stage, they often present with a deep loss of trust in the process. Their cases must be handled with sensitivity and care, with a proactive and empathetic approach to communication, preparation, and representation.

Case Study 8: Welfare Benefits - Bristol

The Client, who lives with multiple complex conditions including fibromyalgia, ADHD, Premenstrual Dysphoric Disorder, anxiety and depression, applied for Personal Independence Payment. The Department for Work and Pensions awarded them only 4 points for both the Daily Living and Mobility components, which is below the threshold of 8 points required for any entitlement. The Client appealed to the First-tier Tribunal, but their appeal was refused, and the Tribunal confirmed the Department for Work and Pensions' decision both in outcome and substance.

The Client approached Wiltshire Law Centre for support. We undertook a labour-intensive review of the audio recording of the Tribunal hearing. Through this process, we identified a perverse conclusion: one of the Tribunal's key findings was based on a clear misinterpretation of the Client's answer to a panel member's question – an error that had materially influenced the decision. We submitted a request for permission to appeal on this basis. The First-tier Tribunal accepted our grounds, set aside its original decision, and listed the matter for a new hearing. Following this hearing, the Client was awarded the standard rate of the Daily Living component (9 points) and the enhanced rate of the Mobility component (14 points). They subsequently received a back payment of £17,000 in arrears. This case demonstrates the critical importance of diligent advocacy, meticulous casework, and ensuring that Tribunals are held to the standard of accurately reflecting a claimant's evidence, particularly when vulnerable individuals are affected.

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

Case Study 9: Welfare Benefits - Wiltshire

The Client approached Wiltshire Law Centre after the Department for Work and Pensions claimed they had been overpaid £30,000 in Universal Credit Housing Costs Element and demanded repayment. The Client had been receiving UC since 2018 while unemployed and seeking work. In 2022, the DWP decided their tenancy had not been a "commercial arrangement" and retrospectively removed their HCE from the outset of the claim. The First-tier Tribunal upheld the DWP's decision and refused their appeal while they were unrepresented. It was at this point that they sought our help.

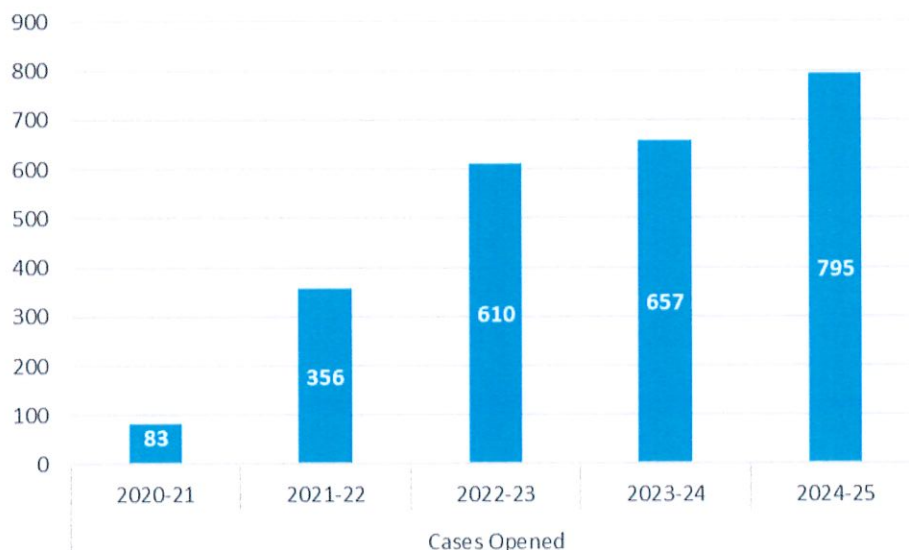
We challenged the judgement of the First-tier tribunal. Although the Upper Tribunal did not need to rule on whether the Client's tenancy was commercial, it granted permission to appeal on that issue too, recognising the strength of our submissions. The Upper Tribunal ultimately found that the DWP had acted unlawfully and removed the overpayment. This decision not only lifted a serious financial burden from the Client but reaffirmed the importance of legal safeguards in the benefits system. It also highlights the essential role of legal representation in protecting claimants' rights and ensuring fairness in welfare decision-making.

WILTSHIRE LAW CENTRE

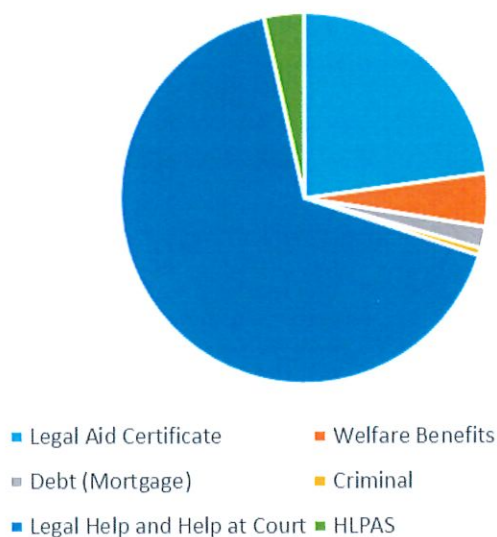
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statistics - Casework

During the period April 2024 through to March 2025, Wiltshire Law Centre opened 795 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 795 cases opened in 2023-24 were split as follows:



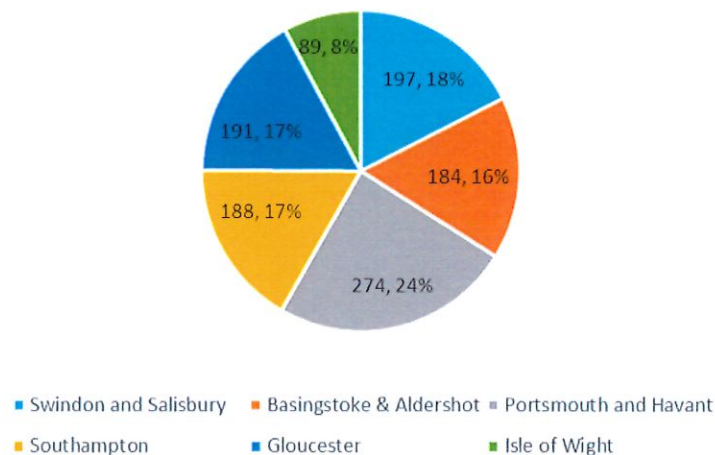
Category	Cases Opened in 2024-25
Legal Aid Certificate	182
Welfare Benefits	37
Debt (Mortgage)	15
Criminal	5
Legal help and help at court	528
HLPAS	28

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Housing Possession Court Duty Scheme

The Court Duty Scheme breakdown from April 2024 to March 2025 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 we have seen significant increases in the number of clients assisted in these regions:



WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Court	2020-21	2021-22	2022-23	2023-24	2024-25
Swindon and Salisbury	20	103	158	175	197
Basingstoke & Aldershot	15	160	128	130	184
Portsmouth and Havant*	-	42	283	174	188
Southampton**	-	-	-	158	191
Gloucester**	-	-	-	191	274
Isle of Wight**	-	-	-	37	89
Suffolk (Bury St. Edmunds)***	-	-	-	-	25
	35	305	569	865	1148

*New HPCDS starting in 2021-22

**New HPCDS starting in 2023-24

***New HPCDS starting in 2024-25

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, in the coming years, Wiltshire Law Centre will continue to meet the growing level of need resulting from the reduction of other regional services and the continuing cost-of-living crisis. We would like to thank all the organisations that have supported us during the 2024-2025 financial year, and we look forward to working with all of you in the future.

We are grateful for the funding we received in 2024-2025 from the following organisations:

- **The Legal Aid Agency**
- **Nationwide**
- **Access to Justice Fund**
- **The Legal Education Fund**
- **Gloucester City Council**
- **Gloucestershire County Council**

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 are volunteers and have a wealth of experience to offer in areas such as finance, personnel, governance, and risk management.

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

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.

Summary of Financial Performance in 2024 – 2025

- Total turnover: £990,000
- Total costs: £907,418
- Operating profit: £82,582
- Designated reserves: £205,000
- Cash less restricted and designated reserves: £220,327

Key income and expenditure

To provide more detail about the figures above, our primary source of income continues to be our Legal Aid Agency housing contracts. In 2024 -2025, these generated £884,433. We also received a substantial number of grants, coming to £96,725. Our principal expenditure remains our staff, with salary costs in cost in 2024 – 2025 of £621,416.

In terms of financial performance, we intended to run a deficit budget in 2024 – 2025. This was done to take advantage of our significant cash reserves by using them to grow the organisation. Our Trustees and Management Team are aware that this is not sustainable in the long term and this will be factored into our strategic and operational planning.

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 unrestricted funds, noting that this includes work-in-progress, at any point in time.

For the financial year under review, the Trustees set aside £205,000 as a designated fund to cover operational costs. This was increased in May 2025 to £210,000.

The Trustees regularly review the reserves policy, and the Charity's performance against the policy. As part of this, we regularly compare the Law Centre's current unrestricted reserves to the target levels and goals outlined above. This is achieved through regular financial reporting throughout the year. We continued to perform well against our reserves policy in 2024-25, as we consistently held more than three months operating expenditure. The Board is confident that sufficient funds are held for contingencies, opportunities, and strategic investment, while also considering the changing external environment.

In addition to the designated funds set aside to cover operating costs as per our reserves policy, we have £622,086 in unrestricted funds, of which £440,776 is represented by work-in-progress. The Trustees and the Management Team are keen that these funds should be used to further our Charitable Objects. With this in mind, we are developing plans for the strategic and operational deployment of these funds over the next financial year. This is likely to take the form of investment in additional staff resources. If necessary, we will also use these funds to continue to deliver our Welfare Benefits service, which is not currently funded by Legal Aid. We will also explore the possibility of establishing a new practice area, ideally in family law or community Care.

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Plans for future periods

Our three-year strategic plan for 2022-2025 has now drawn to an end. At the time of writing this report in mid-2025 the Board has developed and approved the new 2025-2028 strategic plan, which will be covered in greater detail in the 2025-2026 Annual Report. Our priorities over this new period will be to continue to 1. Build access to justice, 2. Ensure the resilience of the Law Centre and 3. Work to regrow the specialist legal advice desert.

In delivering these aims we will work to ensure that we continue to provide an exceptional service for our clients, secure sustainable funding from diverse revenue streams, both Legal Aid income and grants, focus on the recruitment and retention of staff, particularly in supervisory roles, and assume a leading role in the provision of social welfare law across all of the geographical areas that we serve.

Structure, governance and management

The Board of Trustees is comprised of six 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 2024-2025, 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 Law Centre's Network Governance Manual.

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. In accordance with our Memorandum and Articles of Association, at our Annual General Meeting one-third of the Directors, or, if their number is not three or a multiple of three, the number nearest to one-third, must retire from office. The directors to retire by rotation are those who have been longest in office since. They may then be re-appointed as a Director by ordinary resolution.

Governing Document

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 Ltd. The charity was incorporated as a company limited by guarantee on 1 March 1984.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A J A Allan

Mrs H Edwards

(Resigned 1 January 2025)

Ms M L Ferris

Mr W A Johnson

Mr N C E S J Mellis

Mr G F Robertson

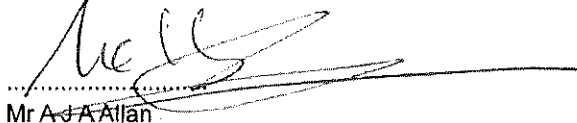
Mr R Hazell

WILTSHIRE LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

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

The trustees' report was approved by the Board of Trustees.



Mr A J A Allan

Chair of the Board of Trustees

Date: 20/10/2025

WILTSHIRE LAW CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

WILTSHIRE LAW CENTRE

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

I report to the trustees on my examination of the financial statements of Wiltshire Law Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



 Roger Downes FCA
BK Plus Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL50 9TX

20 October 2025

WILTSHIRE LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2025	2025	2025	2024	2024	2024
Notes		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	320	-	320	150	-	150
Charitable activities	4	-	96,725	96,725	-	64,336	64,336
Other trading activities	5	884,433	-	884,433	769,447	-	769,447
Investments	6	8,387	-	8,387	4,057	-	4,057
Other income	7	135	-	135	132,488	-	132,488
Total income		893,275	96,725	990,000	906,142	64,336	970,478
Expenditure on:							
Charitable activities	8	820,439	86,979	907,418	500,397	154,336	654,733
Total expenditure		820,439	86,979	907,418	500,397	154,336	654,733
Net income and movement in funds		72,836	9,746	82,582	405,745	(90,000)	315,745
Reconciliation of funds:							
Fund balances at 1 April 2024		754,250	10,000	764,250	348,505	100,000	448,505
Fund balances at 31 March 2025		827,086	19,746	846,832	754,250	10,000	764,250

The notes on pages 21 to 29 form part of these financial statements.

WILTSHIRE LAW CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Work in progress	13	440,776		313,308	
Debtors	14	10,223		5,779	
Investments	15	-		106,467	
Cash at bank and in hand		445,073		410,577	
		<u>896,072</u>		<u>836,131</u>	
Creditors: amounts falling due within one year	16	<u>(49,240)</u>		<u>(71,881)</u>	
Net current assets			<u>846,832</u>		<u>764,250</u>
The funds of the charity					
Restricted funds	17		19,746		10,000
Unrestricted funds	18		827,086		754,250
			<u>846,832</u>		<u>764,250</u>

The notes on pages 21 to 29 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 20/10/2025


.....
Mr A J A Allan

Chair of the Board of Trustees

Company registration number 01796532 (England and Wales)

WILTSHIRE LAW CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(80,358)		278,648
Investing activities					
Proceeds from disposal of investments		106,467		(106,467)	
Investment income received		8,387		4,057	
Net cash generated from/(used in) investing activities			114,854		(102,410)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			34,496		176,238
Cash and cash equivalents at beginning of year			410,577		234,339
Cash and cash equivalents at end of year			445,073		410,577

The notes on pages 21 to 29 form part of these financial statements.

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Wiltshire Law Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Sanford House, Sanford Street, Swindon, Wiltshire, SN1 1HE, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

1.4 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.

1.5 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 costs 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.

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 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 as a separate cost category.

1.7 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.

1.8 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.

1.9 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	320	150

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Grants		
Grants	96,725	64,336

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

(Continued)

Performance related grants analysis

	Grants 2025 £	Grants 2024 £
Gloucestershire County Council	40,500	-
Legal Education Foundation	30,000	-
Ministry of Justice	22,225	4,336
Access to Justice Foundation	4,000	37,500
Nationwide Building Society	-	17,500
Community Foundation	-	5,000
	<u>96,725</u>	<u>64,336</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fees for services	756,965	698,890
Movement in work-in-progress	127,468	70,557
	<u>884,433</u>	<u>769,447</u>
Other trading activities		

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>8,387</u>	<u>4,057</u>

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
GLC post-merger income	135	122
Other income	-	70
Gloucester Law Centre merger	-	132,296
	<u>135</u>	<u>132,488</u>

8 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	621,416	412,161
Other operating leases	31,005	15,737
Telephone and internet	10,720	8,625
Travel and subsistence	9,795	6,789
Sundries	14,298	12,997
Legal and professional	155,477	133,514
Partner costs	7,859	22,631
Consulting fees	1,326	6,566
Gloucester Law centre expenses	-	1,823
Rent and service charges	12,581	7,266
Insurance	4,201	2,475
Subscriptions	12,180	6,230
Advertising	150	2,234
Staff training and recruitment	13,025	6,213
Postage and stationery	5,894	4,345
Irrecoverable VAT	3,626	2,292
	<u>903,553</u>	<u>651,898</u>
Share of support and governance costs (see note 9)		
Support	3,865	2,835
	<u>907,418</u>	<u>654,733</u>
Analysis by fund		
Unrestricted funds	820,439	500,397
Restricted funds	86,979	154,336
	<u>907,418</u>	<u>654,733</u>

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities

	2025 £	2024 £
	3,865	2,835
Analysed between:		
Charitable expenditure	3,865	2,835

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,900	1,305
- for other financial services	1,965	1,530

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	21	17

Employment costs

	2025 £	2024 £
Wages and salaries	558,175	377,020
Social security costs	44,696	27,904
Other pension costs	18,545	7,237
	621,416	412,161

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 - £70,000	1	-

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	65,456	54,325

13 Work in progress

	2025 £	2024 £
Work in progress	440,776	313,308

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	4,666	-
Other debtors	563	-
Prepayments and accrued income	4,994	5,779
	10,223	5,779

15 Current asset investments

	2025 £	2024 £
Unlisted investments	-	106,467

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	31,573	23,982
Trade creditors	11,874	6,177
Other creditors	3,793	19,797
Accruals and deferred income	2,000	21,925
	49,240	71,881

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Nationwide Building Society	10,000	-	(10,000)	-
GCC - Deliver Legal Aid Work	-	12,000	(12,000)	-
GCC - Deliver Benefits Support Work	-	28,500	(8,754)	19,746
Legal Education Foundation	-	30,000	(30,000)	-
Ministry of Justice	-	22,225	(22,225)	-
Access to Justice	-	4,000	(4,000)	-
	10,000	96,725	(86,979)	19,746

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Nationwide Building Society	25,000	17,500	(32,500)	10,000
Legal Education Foundation	50,000	-	(50,000)	-
Access to Justice - HALS	25,000	37,500	(62,500)	-
Community Foundation	-	5,000	(5,000)	-
Ministry of Justice	-	4,336	(4,336)	-
	100,000	64,336	(154,336)	10,000

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Designated fund - Operational Reserve	205,000	-	-	-	205,000
General funds	549,250	893,275	(820,439)	-	622,086
	754,250	893,275	(820,439)	-	827,086

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated Fund - Operational Reserve	75,000	-	-	130,000	205,000
General funds	273,505	906,142	(500,397)	(130,000)	549,250
	<u>348,505</u>	<u>906,142</u>	<u>(500,397)</u>	<u>-</u>	<u>754,250</u>

19 Movement in Funds

Items in restricted funds include:

Nationwide Building Society

To fund our benefits and advocacy programme.

Gloucestershire County Council

Supporting the delivery of legal aid work and benefits support work in Gloucestershire.

Legal Education Foundation

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

Ministry of Justice and Access to Justice

Training grants.

Designated funds represent:

Operational Reserve

Funds to cover three months operational costs and potential redundancies.

Transfers between funds

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

i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds: or

ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	827,086	19,746	846,832
	<u>827,086</u>	<u>19,746</u>	<u>846,832</u>

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	754,250	10,000	764,250
	<u>754,250</u>	<u>10,000</u>	<u>764,250</u>

21 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.

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

23 Cash (absorbed by)/generated from operations

	2025 £	2024 £
Surplus for the year	82,582	315,745
Adjustments for:		
Investment income recognised in statement of financial activities	(8,387)	(4,057)
Movements in working capital:		
(Increase) in work in progress	(127,468)	(70,557)
(Increase) in debtors	(4,444)	(2,425)
(Decrease)/increase in creditors	(22,641)	39,942
Cash (absorbed by)/generated from operations	<u>(80,358)</u>	<u>278,648</u>

24 Analysis of changes in net funds

The charity had no material debt during the year.