



# South Wales Law Centre Ltd

t/a “Speakeasy Law Centre”

## Annual Report and Accounts

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For the Year to 31 March 2024

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South Wales Law Centre – Annual Report  
for the Year to 31 March 2024

## Charity Information

Charity Name:	South Wales Law Centre Ltd
Working Names:	Speakeasy Law Centre
Registered Numbers:	Company Number: 7550894 Charity Number: 1140949
Registered Office:	166 Richmond Road Cardiff CF24 3BX
Website address:	<a href="http://www.speakeasy.cymru">www.speakeasy.cymru</a>
Trustees:	Norman Adams Paul Francis (resigned 16th June 2023) John Loosemore Nkini Pulei Steve Williams David Horton Rebecca Jane Matyus Christina Kio-Bennett Madeline Rees
Centre Director:	Warren Palmer
Independent Examiner:	Steve Ellum Steve Ellum & Associates Ltd Chartered Accountants Adulum House Glan Yr Afon Llanelli SA15 3QB
Bankers:	The Co-Operative Bank plc PO Box 250 Delf House South Way Skelmersdale WN8 6WT  Metro Bank One Southampton Row London WC1B 5HA

## **Report of the Trustees (incorporating the directors' report) For the Year to 31 March 2024**

The trustees present their report and the independently examined financial statements of the charity for the year ended 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

### **Objectives and activities**

*As laid out in its governing document the charity exists for*

The promotion of any charitable purpose for the benefit of the community of South Wales by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

The Speakeasy Law Centre has provided free legal advice for more than 30 years to some of the most vulnerable people within the community. We are currently the only Law Centre in Wales.

We are unique in Wales in being the only not-for-profit agency that employs solicitors for each of Debt, Housing, Welfare Benefits and Employment problems. We are also the only not-for-profit organisation in Wales that regularly provides training contracts for solicitors.

Our main activities include:

- Delivering free, high quality, legal advice and representation;
- Acting on behalf of clients and dealing with their creditors, helping them to manage their finances better and releasing them from debt;
- Advising on benefit entitlement and challenging decisions of the DWP where these appear incorrect or unfair, often taking complex cases to Tribunal;
- Assisting clients faced with homelessness, disrepair or other housing problems;
- Advising on employment rights and drafting documents for Employment Tribunal claims.

## **Achievements and Performance**

### **Helping those in financial need**

Our goal is to provide early, easily accessible advice within our local communities. Clients can contact us at our main office in Roath, which is highly visible and on the main bus routes in the east of the city, and in outreach clinics at community venues.

We regularly go to where clients are, so those who would not otherwise know about us, can find us at Glenwood Food Pantry, at Oasis in Splott, or at the St Vincent de Paul Centre in Ely Bridge.

Clients can contact us by phone, email, through our website, by attending our office, outreach clinics or through support workers.

We work closely with Citizens Advice, Cardiff and Vale, both under the Welsh Government's Single Advice Fund and Cardiff Council funding. We also work closely with the Public Law Project's Wales Lawyer and the LGBTQ+ Law Clinic, while support workers from Salvation Army, Pobl, Cardiff Council and other organisations regularly refer their clients to us. This means that clients are able to access a holistic service across different agencies.

### **Some statistics**

Over the course of the year, we helped 1084 clients: 255 with debt problems, 259 for housing issues, 312 with welfare benefit enquiries or appeals, 160 dealing with employment problems, with another 86 people seen who needed a food voucher and 12 for Statutory Declarations.

Overall, £917,000 of debt was written off for clients as a result of our work this year, while we helped clients manage a further £1,949,000 through advice and renegotiation. We also helped our clients gain an extra £238,000 of ongoing welfare benefits this year, with an additional £250,000 in one-off arrears payments.

### **Cases**

We helped a family to be rehoused, who had been separated for months, with the children living with different family members and the parents taking turns to sofa-surf or sleep in their car. Other families were given permanent accommodation in social housing, or seen disrepair addressed or disputed deposits returned to them.

We have supported clients through Employment Tribunal claims, or to achieve settlements with employers. One client, a driver for a supermarket who was dismissed without good reason, received £12,000 to settle his case.

Many of our clients are appealing adverse disability benefit decisions. Over 90% of our clients are successful on appeal, gaining an average of £95 per week additional benefits and arrears payments of £4,000 or more.

We continue to run a very popular pro bono clinic with local solicitors and law students. We connect solicitors from local firms to people across South Wales in need of employment law advice, with law students gaining experience by helping set up the meetings and observing the solicitors give advice.

## **Achievements and Performance (continued)**

### **Employing and Training a new generation of social welfare lawyers**

The Speakeasy Law Centre has a unique role in training social welfare lawyers in Wales. The only third sector organisation in Wales to provide solicitor training contracts, we have trained 17 solicitors in all since we opened in 1992 and an average of 1 per year since 2013.

We are grateful to the Legal Education Foundation for providing grants for the training of several of these solicitors.

This year saw two more solicitors qualify at the Speakeasy: one continues to work with us, specialising in welfare benefits work, while the other has taken on a new role as a Welsh language housing lawyer, advising housing associations in north and west Wales.

Of those we have trained over the years, many continue to work at the Speakeasy Law Centre or with other third sector organisations, while others go on to public service roles: 3 of our current solicitors trained at the Speakeasy Law Centre, another now works for Asylum Justice, while others work for the Welsh Government Legal Service, HM Courts and Tribunals Service and S4C.

### **The Speakeasy Law Centre's role in Wales and South-East Wales**

This year, the Centre Director continued to be involved in the National Advice Network. This is a group selected by the Welsh Government Minister, Jane Hutt, to advise the Welsh Government on its strategy for the promotion and support of free legal advice in Wales. He is also one of two Third Sector representatives for the Legal Wales Committee, that includes Judges, Barristers, Senior Solicitors and legal academics.

The Centre Director also continued as a part of a steering group to set up a new law centre in north Wales, acting as consultant and making his experience of the advice sector in Wales and of running a law centre here available to the new Trustees.

### **Grant funding**

In an environment of increasing demand and diminishing public funding, there is real competition for charitable grant funding. Our success in obtaining a number of significant grants this year, listed below, indicates that the work we do and our unique role in Wales is recognised and valued.

### **Public benefit**

The Trustees have paid due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake. The paragraphs above provide further information.

## **Structure, Governance and Management**

### **Governing document**

South Wales Law Centre is a registered charity and company limited by guarantee, governed by its Memorandum and Articles of Association dated 16 February 2011.

### **Recruitment and appointment of trustees**

The charity is governed by a board of trustees, who are also directors of the company, and who are responsible to give direction and oversight to all aspects of its activities. New trustees are appointed by the existing trustees.

## **Structure, Governance and Management (continued)**

### **Induction and training of trustees**

The need for new trustees is reviewed regularly, and when appropriate, names are presented at a trustees' meeting for consideration. The existing trustees make any new appointments. New trustees are given copies of the Memorandum and Articles of Association, copies of previous accounts and the opportunity to discuss questions with trustees or the centre director. Several trustees have 20 to 30 years' experience of corporate and charitable governance and are able to act as mentors to new trustees. A third of all trustees are required to retire at each Annual General Meeting, although they are allowed to stand for re-election. Upon appointment trustees are informed of their obligations in law as a trustee of a charity and are encouraged to acquaint themselves with the publications and guidance available from the Charity Commission.

## **Financial Review**

### **Results**

Net expenditure for the year amounted to £22,741 (2023: £10,517). Unrestricted funds, including unencumbered freehold premises, carried forward at the year-end were £462,063 (2023: £484,804). Restricted funds carried forward at the year-end were £nil (2023: £nil).

### **Designated Funds**

At the time of the pandemic, we recognised that more people than ever would need our help, but that future funding would be uncertain. We therefore took the decision, each year since 2020, to designate certain funds for specific advice provision the following year, thereby assuring continuity of service provision.

This year, with more longer-term funding becoming available, we have decided not to designate funds for the forthcoming year.

### **Reserves policy**

The pandemic has shown even more starkly than before the need for charities to have financial resilience, including strong reserves. The Speakeasy Law Centre aims to hold reserves equivalent to four to six months' expenditure (approx. £105k to £158k). It also owns its own building, which has substantial value and is free of mortgage. Free Reserves at the year-end were £153,275 (2023: £148,860).

### **Income Sources**

The Trust receives grants from statutory bodies and charitable foundations, and donations from a number of churches and individual donors. We are grateful to the following organisations for grants this year:

- AB Charitable Trust
- Access to Justice Foundation
- Allen & Overy Foundation
- Cardiff County Council
- Garfield Weston Foundation
- The Henry Smith Charity
- The Legal Education Foundation
- Welsh Government (Single Advice Fund)
- The Mary Homfray Charitable Trust
- WCVA

We are also very grateful for donations towards our work from many individual donors and from several churches in Cardiff.



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## Responsibilities of the Trustees

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

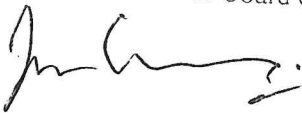
Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure. In preparing these financial statements, 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 prudent and reasonable
- State where applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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 which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2016 relating to small companies.

On behalf of the board on 13<sup>th</sup> September 2024



**John Loosemore**  
Chair of Trustees



**Steve Williams**  
Treasurer



**Independent Examiner's Report  
To the Members of South Wales Law Centre  
For the Year to 31 March 2024**

**Independent examiner's report to the trustees on the unaudited financial statements of South Wales Law Centre.**

I report on the accounts of South Wales Law Centre for the year ended 31 March 2024 set out on pages 3 to 20.

**Responsibilities and basis of report**

As the charity's trustees of the company (who are also the directors of the company 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 for this year 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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



.....  
**Steve Ellum**  
Steve Ellum & Associates  
Chartered Accountants  
Independent examiner  
Adulam House  
Glan Yr Afon  
Llanelli SA15 3QB

Date: 20<sup>th</sup> September 2024

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**Statement of Financial Activities (including income and expenditure account)  
for the Year Ended 31 March 2024**

	Notes	Unrestricted Funds General 2024	Designated 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Income from:</b>						
Donations and legacies	3	19,411	-	-	19,411	18,785
Charitable activities	5	85,468	-	184,373	269,841	322,973
Investments		672	-	-	672	232
Other	6	3,835	-	-	3,835	5,444
<b>Total Income</b>		<u>109,386</u>	<u>-</u>	<u>184,373</u>	<u>293,759</u>	<u>347,434</u>
<b>Expenditure on:</b>						
Raising Funds	7	14,108	-	-	14,108	11,799
Charitable activities	8	93,790	24,229	184,373	302,392	346,152
<b>Total Expenditure</b>		<u>107,898</u>	<u>24,229</u>	<u>184,373</u>	<u>316,500</u>	<u>357,951</u>
Net income/(expenditure)						
Net movement in funds		1,488	(24,229)	-	(22,741)	(10,517)
<b>Reconciliation of Funds</b>						
Total funds brought forward		460,575	24,229	-	484,804	495,321
<b>Total funds carried forward</b>		<u>462,063</u>	<u>-</u>	<u>-</u>	<u>462,063</u>	<u>484,804</u>

The notes on pages 11 to 20 form part of these financial statements.

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**Balance Sheet  
at 31 March 2024**

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	11		308,788		311,715
<b>Total fixed assets</b>			<u>308,788</u>		<u>311,715</u>
<b>Current assets</b>					
Debtors	12	113		1,335	
Cash at bank and in hand		165,568		178,776	
		<u>165,681</u>		<u>180,111</u>	
Creditors: Amounts falling due within one year	13	(12,406)		(7,022)	
<b>Net current assets</b>			<u>153,275</u>		<u>173,089</u>
<b>Total assets less current liabilities</b>			<u>462,063</u>		<u>484,804</u>
<b>Net assets</b>			<u><u>462,063</u></u>		<u><u>484,804</u></u>
<b>Represented by:</b>					
Unrestricted funds	14		462,063		484,804
Restricted funds	15		-		-
			<u>462,063</u>		<u>484,804</u>

For the 12 months ending 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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


The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved and authorised for issue by the trustees on 13<sup>th</sup> September 2024 and signed on their behalf by:



**John Loosemore**  
Chair of Trustees



**Steve Williams**  
Treasurer

Company Number: 7550894

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**Notes to the Accounts for the year ended 31 March 2024**

**1. Company information**

South Wales Law Centre is a company limited by guarantee and registered in England and Wales, registration number 7550894, and a registered charity number 1140949. The registered office is 166 Richmond Road, Cardiff, CF24 3BX.

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with 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 (FRS102) (effective January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

South Wales Law Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The trustees continue to pursue strategies to increase the number of grants and donations needed to fund the work, and hence these accounts have been prepared on a Going Concern basis.

The financial statements are prepared in sterling (£), and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income**

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

Donations, legacies and similar incoming resources are reported gross and the related fundraising costs are reported in costs of generating funds.

Income from government and other grants, whether “capital” or “revenue” grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be reliably measured and is not deferred.

Grants from the government and other agencies have been included in incoming resources from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use, for example government block grants.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

## Notes to the Accounts for the year ended 31 March 2024

### 1.3 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

*Raising Funds* represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity; costs associated with the running of the charity shop and investment management costs.

*Charitable activities* represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

*Governance* represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

*Support costs* are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

### 1.4 Fund accounting

The charity maintains various types of funds as follows:

*General unrestricted funds* represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

*Designated funds* represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

*Restricted funds* represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

### 1.5 Fixed assets and depreciation

The threshold for capitalisation of assets is set at £500 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold Land and Buildings	-	Straight Line over 50 years
Fixtures fittings and equipment	-	20% straight line

Provision is made for depreciation on the freehold property but not the related land. The freehold building cost £346,393. The trustees consider that £200,000 of these costs relates to the land and £146,393 relates to the costs of the building and therefore this amount has been depreciated accordingly.

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**Notes to the Accounts for the year ended 31 March 2024**

**1.6 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activities.

**1.7 Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

**2 Net income / (expenditure)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net income / (expenditure) for the year is stated after charging:		
Depreciation and other amounts written off tangible fixed assets:		
Owned assets	2,927	2,927
Independent Examiners Fee	1,512	1,512

**3 Donations and Legacies**

	<b>Unrestricted General Funds 2024 £</b>	<b>Unrestricted Designated Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Regular Donations	10,764	-	10,764	10,870
Ad-Hoc Donations	5,837	-	5,837	5,730
Tax Reclaimed	2,810	-	2,810	2,185
	<u>19,411</u>	<u>-</u>	<u>19,411</u>	<u>18,785</u>

All donations received in 2022-23 were unrestricted designated donations.

**4 Total income**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations and legacies	19,411	18,785
Grants from local authorities and trusts	269,841	322,973
Investments	672	232
Other income	3,835	5,444
	<u>293,759</u>	<u>347,434</u>

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**Notes to the Accounts for the year ended 31 March 2024**

**5 Income from charitable activities**

	Unrestricted General funds £	Restricted funds £	Total 2024 £	Total 2023 £
Access to Justice Foundation	30,968	-	30,968	95,146
AB Charitable Trust	22,000	-	22,000	20,000
Allen & Overy Foundation	7,500	-	7,500	-
The Mary Homfray Charitable Trust	5,000	-	5,000	-
Garfield Weston Foundation	20,000	-	20,000	-
WCVA	-	1,000	1,000	-
Local Authority Grants (Cardiff County Council)	-	60,000	60,000	70,690
Legal Educational Foundation	-	31,551	31,551	35,892
Welsh Government Single Advice Fund	-	72,072	72,072	68,640
The Henry Smith Charity	-	19,750	19,750	-
Lloyds Bank Foundation for England and Wales	-	-	-	27,605
Oakdale Trust	-	-	-	2,000
Eleanor Rathbone Charitable Trust	-	-	-	3,000
	<u>85,468</u>	<u>184,373</u>	<u>269,841</u>	<u>322,973</u>

**6 Other Income**

	Unrestricted General Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Rents received	1,800	1,800	1,785
Secondment Fees	1,925	1,925	3,575
Other	110	110	84
	<u>3,835</u>	<u>3,835</u>	<u>5,444</u>

**7 Costs of raising funds**

	Unrestricted Total Funds 2024 £	Unrestricted Total Funds 2023 £
Fundraising	<u>14,108</u>	<u>11,799</u>

Costs of raising funds includes employment costs of £12,079 (2023: £9,842).



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**Notes to the Accounts for the year ended 31 March 2024**

**8 Cost of charitable activities – by fund type**

	<b>Unrestricted General funds 2024 £</b>	<b>Unrestricted Designated funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Provision of legal advice	93,790	24,229	184,373	302,392	346,152
	<u>93,790</u>	<u>24,229</u>	<u>184,373</u>	<u>302,392</u>	<u>346,152</u>

**9 Cost of charitable activities – by activity**

	<b>Activities undertaken 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Provision of legal advice	259,688	42,704	302,392	346,152
	<u>259,688</u>	<u>42,704</u>	<u>302,392</u>	<u>346,152</u>

Activities undertaken directly include employment costs of £252,781 (2023: £295,344). Support costs consist of office costs, travel costs and depreciation and include governance costs of £4,100 (2023: £3,950).

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**Notes to the Accounts for the year ended 31 March 2024**

**10 Staff numbers and cost**

Employment costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	243,470	277,945
Social security costs	14,957	19,877
Pension costs	6,433	7,364
	<u>264,860</u>	<u>305,186</u>

Number of employees

The average monthly number of employees during the year, calculated on the basis of average monthly head count, was as follows:

	<b>2024</b>	<b>2023</b>
Charitable Activities	10	12
Administration	1	1
	<u>11</u>	<u>13</u>

No staff member was paid more than £60,000 in the financial year.

No trustee received any remuneration or payment of expenses during the year (2023: none).

The total employment benefits, including employer pension contributions, of the key management personnel of the charity were £51,671 (2023: £49,212).

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**Notes to the Accounts for the year ended 31 March 2024**

**11 Fixed assets - Tangible**

	<b>Freehold Property</b>	<b>Fixtures Fittings &amp; Equipment</b>	<b>Total Assets</b>
<b>Cost</b>			
At 1 April 2023	346,393	22,179	368,572
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	<u>346,393</u>	<u>22,179</u>	<u>368,572</u>
<b>Depreciation</b>			
At 1 April 2023	34,678	22,179	56,857
Charge for the year	2,927	-	2,927
Disposals	-	-	-
At 31 March 2024	<u>37,605</u>	<u>22,179</u>	<u>59,784</u>
<b>Net Book Value</b>			
At 31 March 2024	<u>308,788</u>	-	<u>308,788</u>
At 31 March 2023	<u>311,715</u>	-	<u>311,715</u>

**12 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	963
Other debtors	113	372
	<u>113</u>	<u>1,335</u>

**13 Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,804	317
Other taxes and social security	4,854	3,928
Accruals and deferred income	1,512	1,512
Other creditors	1,236	1,265
	<u>12,406</u>	<u>7,022</u>

Included in Accruals is deferred income of £nil (2023: £nil) which relates to activities taking place after the year end.

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**Notes to the Accounts for the year ended 31 March 2024**

**14 Unrestricted funds**

	Balance at 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2024 £
General funds	460,575	109,386	(107,898)	-	462,063
Designated Funds	24,229	-	(24,229)	-	-
	<u>484,804</u>	<u>109,386</u>	<u>(132,127)</u>	<u>-</u>	<u>462,063</u>

Certain funds for specific advice provision have been designated in previous years, thereby assuring continuity of service provision.

This year, with more longer-term funding becoming available, we have decided not to designate funds for the forthcoming year.

**15 Restricted funds**

	Balance at 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2024 £
Legal Educational Foundation	-	31,551	(31,551)	-	-
The Henry Smith Charity	-	19,750	(19,750)	-	-
Welsh Government Single Advice Fund	-	72,072	(72,072)	-	-
Cardiff County Council	-	60,000	(60,000)	-	-
WCVA	-	1,000	(1,000)	-	-
	<u>-</u>	<u>184,373</u>	<u>(184,373)</u>	<u>-</u>	<u>-</u>

The **Legal Education Foundation** grant was to provide a training contract to a Trainee Solicitor under the Justice First Fellowship scheme.

The **Henry Smith Charity** grant was to fund a social welfare legal adviser for 3 years.

The **Welsh Government Single Advice Fund** grant was to provide housing and employment law advice.

The **Local Authority Grants (Cardiff County Council)** was to provide free debt and welfare benefits advice.

The **WCVA** grant was to fund an energy efficiency audit.

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**Notes to the Accounts for the year ended 31 March 2024**

**16 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted funds £	Total Funds 2024 £	Total Funds 2023 £
Tangible assets	308,788	-	308,788	311,715
Cash at bank and in hand	165,568	-	165,568	178,776
Other net current assets/ (liabilities)	(12,293)	-	(12,293)	(5,687)
	<u>462,063</u>	<u>-</u>	<u>462,063</u>	<u>484,804</u>

**17 Taxation**

As a charity, South Wales Law Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**18 Related parties**

Glenwood Church is related party as two of the trustees served as trustees of the South Wales Law Centre during the financial year. These were Paul Francis and Norman Adams. During the year invoices were raised by the charity to Glenwood Church of £1,925 (2023: £3,575). At the end of the year Glenwood Church owed the charity £nil (2023: £963).

The total amount of donations received during the year from related parties was £1,679 (2023: £422).

**19 Controlling parties**

In the opinion of the trustees there is no single ultimate controlling party of the charity.

**20 Company limited by guarantee**

South Wales Law Centre is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

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**Notes to the Accounts for the year ended 31 March 2024**

**21 Statement of Financial Activities (including income and expenditure account) for the year ended 31 March 2023**

	<b>Unrestricted Funds</b>	<b>Restricted</b>	
	<b>General</b>	<b>Designated</b>	<b>Funds</b>
	<b>2023</b>	<b>2023</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2023</b>
			<b>£</b>
<b>Income from:</b>			
<b>Donations and legacies</b>	-	18,785	-
<b>Charitable activities</b>	120,146	-	202,827
<b>Investments</b>	232	-	-
<b>Other</b>	-	5,444	-
<b>Total Income</b>	<u>120,378</u>	<u>24,229</u>	<u>202,827</u>
<b>Expenditure on:</b>			
<b>Raising Funds</b>	11,799	-	-
<b>Charitable activities</b>	120,468	22,857	202,827
<b>Total Expenditure</b>	<u>132,267</u>	<u>22,857</u>	<u>202,827</u>
<b>Net income/ Net movement in funds</b>	(11,889)	1,372	-
<b>Reconciliation of Funds</b>			
<b>Total funds brought forward</b>	<u>472,464</u>	<u>22,857</u>	<u>-</u>
<b>Total funds carried forward</b>	<u>460,575</u>	<u>24,229</u>	<u>-</u>

