

GREATER MANCHESTER LAW CENTRE

England & Wales · Charity number 1170317

Details

Status Registered

Legal form Charitable company

Company number [09698401](#)

Registered 2016-11-22

Register [View on the Charity Commission register](#)

Contact

Address 667 Stockport Road
Longsight
Manchester
M12 4QE

Phone 01617692244

Email info@gmlaw.org.uk

Website gmlaw.org.uk

Activities

Objects: 1) TO RELIEVE POOR PERSONS IN THE TEN BOROUGHES MAKING UP THE COUNTY OF GREATER MANCHESTER BY PROVIDING SUCH PERSONS WITH LEGAL SERVICES WHICH THEY COULD NOT OTHERWISE OBTAIN THROUGH THE LACK OF MEANS. 2) THE ADVANCEMENT OF EDUCATION AMONG PERSONS RESIDENT OR WORKING IN THE DESIGNATED AREA. 3) THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES AS ARE BENEFICIAL TO THE COMMUNITY FOR PERSONS RESIDENT OR WORKING IN THE DESIGNATED AREA.

Activities: Greater Manchester Law Centre is set up to provide access to justice for people in need through the provision of legal advice and representation.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£602,621	£549,074	£256,958	17
2024-03-31	£463,535	£457,666	-	-
2023-03-31	£403,790	£418,718	-	-
2022-03-31	£394,241	£398,467	-	-
2021-03-31	£443,008	£327,369	-	-

Trustees

Name	Role	Appointed
Aisha Khan		2017-09-28
Alison Treacher		2023-11-21
Andrew Kevin Walsh		2018-09-29
Arwa Graf		2021-11-23
Benjamin Clay		2020-11-24
Ciara Bartlam		2020-11-24
Craig Holmes		2018-06-01
DENISE MARIE MCDOWELL		2016-11-22
GILES ELLIOTT		2017-09-28
KEVIN ALLSOP		2017-09-28
SUKHDEEP SINGH		2016-11-22

GREATER MANCHESTER LAW CENTRE

England & Wales - Charity number 1170317

Accounts

Charity number 1170317
Company number 09698401

Greater Manchester Law Centre
Charitable Company Limited by Guarantee
Report and Financial Statements

For The Year Ended
31 March 2025

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2025

The trustees who are also directors for the purposes of company law present their annual directors report and financial statements for the charity year ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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) (October 2019)

Reference and Administrative Information

Charity Name: Greater Manchester Law Centre
Charity Number: 1170317
Company Number: 9698401

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees & Directors	Andrew Walsh (Chair) Aisha Khan (Vice Chair) Ben Clay (Treasurer) Sukhdeep Singh Giles Elliot Kevin Allsop Arwa Graf Craig Holmes Ciara Bartlam Denise McDowell Alison Treacher
Director	Jason Tetley
Registered Office	667/669 Stockport Road Manchester M12 4QE
Registered Charity Number	1170317
Supervising Solicitor	Kathleen Cosgrove
Independent Examiners	Nicola Mason FCA DChA MHA Chartered Accountants & Statutory Auditor Richard House Winckley Square Preston PR1 3HP
Bankers	Lloyds Bank Plc 8 Foregate Street Chester

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2025

Objectives and Activities

The purposes of the charity are:

- To relieve poor persons in the ten boroughs making up the counties of Greater Manchester (the designated area) by providing such persons with legal services which they could not otherwise obtain through the lack of means.
- The advancement of education among persons resident or working in the designated area
- The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area.

Public Benefit

The trustees confirm that they have referred to the Charity Commissions guidance on public benefit when reviewing the charities aims and objectives, in planning future activities, and setting the policies for the year.

Structure, Governance and Management

Greater Manchester Law Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 June 2015. It is registered as a charity with the charity commission with effect from 22 November 2016.

Appointment of trustees

As set out in the Articles of Association, trustees of the company, may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors are to retire.

Trustee Induction and training

Trustees undertake an induction when they join the board, discuss their prospective role and responsibilities with the Chair, the Director, and other key trustees. Any training is bespoke to this role.

Organisation

The board of trustees administers the charity. The board normally meets every two months. Senior Managers are appointed by the trustees to manage the day-to-day operations of the charity.

Achievements and Performance

The main achievements during the year are summarised in the report, below:

Trustees Report for 2024-2025

Greater Manchester Law Centre started as a **protest** against cuts and closures of law centres in Greater Manchester – and we succeeded in gathering individual and community support, so that we were able to open an office, through the commitment, enthusiasm and determination of our volunteers.

We then became a **provider**, of legal advice and representation, with huge gains for many individual people across Greater Manchester. Since August 2016 we have raised over £11 million in reclaimed welfare benefits which the DWP has wrongly refused to local people in need. We have stopped evictions and secured accommodation for hundreds of homeless people. We have challenged the Government and prevented thousands of people being evicted from accommodation during the Covid pandemic and have ensured that benefits for destitute asylum seekers have risen at the rate of inflation. We have supported people to remain in their jobs and have supported over 1500 people to ensure they can enforce their employment rights.

Our on-going aim is to become a regional hub for specialist social welfare advice, where the Law Centre acts as a **Justice Exchange** where individuals, communities, and lawyers can come together to fight for community justice and the end of poverty and injustice across Greater Manchester and the whole of the UK.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2025 (Continued)

We have a vision of a fairer society. Our advice services assist individual need and specific issues, but the problems faced by millions of people require wider solutions.

In April 2019 we launched our own Manifesto: “**Fighting Together for Free Access to Justice**” that detailed our demands for change. [Please see www.gmlaw.org.uk].

The Manifesto continues to act as the reference point for our policy, campaigning and service development going forward and sets out our vision of the Law Centre as a campaigning advice organisation that demands both legal and societal change to overcome the issues of social injustice and poverty facing our communities.

The Board reviewed the manifesto in April 2024 and agreed the priorities contained within it would continue to guide our work with the addition of specific work regarding employment rights. The opportunity of the new Government elected in July 2024 and its commitment to renters’ and workers’ rights and its commitments to Human Rights we hoped would allow us to develop both the breadth of our work but as importantly the resonance of our work and the experience of our clients that informs this.

The Year in Context

2024-2025 was a particularly poignant one for GM Law Centre as it marked the 10th Anniversary of our formation. During this time, we have seen the hollowing out of public services, advice services have been affected dramatically, particularly in terms of community-based specialist advice. We have seen the continued need for legal advice as citizens are increasingly having to use legal action to enforce the rights and duties owed to them whilst provision itself has reduced.

Whilst we are proud to provide services across Greater Manchester, we have seen the number of law centres across GM diminish from four, ten years ago to one. Austerity and the Legal Aid Sentencing & Punishment of Offenders Act 2012 (LASPO) have seen both the scope and capacity of the advice sector reduce dramatically.

In 2024 we are faced with a situation where demand for legal advice is high and increasing whilst the number of legal aid providers is at an historic low. We extended our legal aid services in October 2024 and now provide legal aided support in housing, welfare rights, public law/actions against public bodies and a new area of discrimination, which will support our employment law service.

In addition, we recruited additional staff to work in our housing and public law departments that are primarily funded by legal aid. Despite this we have been unable to service the demand for advice that we are asked to support.

The stark reality was that national civil Legal Aid contracts were tendered for in Autumn 2024, this opportunity saw the number of providers reduce as the legal profession voted with its feet and decided not to renew existing contracts. Access to justice remains at best become a post-code lottery and at worst simply unattainable for millions of people. Litigants in Person are the norm in many courts with access to employment, housing, community care and family legal advice particularly dire.

It is against this backdrop drop that we welcome two regional developments – the re-election of Andy Burnham as GM Mayor, and in particular his commitment to make housing and homelessness a priority of his administration in the next 4 years. We also welcome the work undertaken by the GM Pro Bono Committee and its commitment to provide additional support to support individuals and communities facing the Justice Gap. Our concern remains however that this will not be enough. We are however committed to support both initiatives and to ensure our client experience can help shape the development of these going forward.

Achievements and Performance

This year’s annual report shows the important service that GM Law Centre delivers for the residents of Greater Manchester.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2025 (Continued)

Training the next generation of social welfare lawyers

We were thrilled in the year to see our staff and volunteers develop. We saw 2 of our trainees qualify as solicitors. In addition, we saw two existing volunteers join our staff team; 40% of our staff team were originally volunteers. We continue to “grow our own” social welfare advisors. In addition, we saw 5 volunteers go into advice jobs.

Increasing Access to Advice: In 2024-2025 we were contacted over 21,000 times by telephone, email and text for legal advice which was a rise of 9% on the year before. We offer both a hybrid service of telephone, videocall or face-to-face advice dependent on client need. We provided support to over 10,000 people, provided advice to over 4,000 people and undertook 1,497 cases.

We are now providing more advice to more people in more areas of law (including through our volunteer-led clinics) than ever before.

We will continue to make the case for face-to-face advice. Our **Neighbourhood Advice Project** expanded from the original South Manchester wards to cover 5 additional wards in Wythenshawe in 24-25. This will expand again in 25-26 to cover Inner South wards in Ardwick, Longsight, Hulme, Rusholme & Moss Side. The service provides face-to-face advice from local community venues including a mosque, a church, a school, a community library and several community centres on a rotating weekly basis.

The project aims to highlight the value of face-to-face advice and review the characteristics of the people that attend. This shows an older, more diverse client group with high levels of health issues and disabilities seeking face-to-face localised advice. So far, the project has provided £14 in additional income into those communities for every £1 that it has cost in funding.

We remain grateful to our funders particularly Manchester Local Care Organisation in recommissioning and expanding the project. The model has influenced advice statutory commissioning models with the need for a local face-to-face offer in priority wards being enshrined within the Manchester City Council City-Wide advice contract for 2024 -202, which trebled face-to-face provision.

We have always sought to provide support across the whole of Greater Manchester, given the location of our office it has been inevitable that most of our cases in the initial were from the Manchester city council area. However, almost half (47%) of clients we support are drawn from boroughs outside of the city. Ironically this figure is diminishing not because the number of clients is going down (they are up in every borough) but because of the increased face-to-face advice in Manchester through our neighbourhood advice project. .

We have increased our number of cases and staff team to support increased demand, as reflected in the increase in income and expenditure year on year. Over 90% of our income is spent directly on staff and service costs. **The issue of demand versus our capacity to service remains acute and it will take fundamental investment to reverse the cuts of the last decade.** We welcome the proposed rise in legal aid fees in 25/26 but would highlight that legal aid income has not increased in actual terms since 1996 and have been cut 40% in real terms over this period.

Advice Services

In terms of advice, we saw enquiries reach record levels. We received 21,157 contacts for advice. We supported 10,077 individuals providing enabling advice to 2816 individuals, taking on 1497 cases.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2025 (Continued)

Welfare Benefits

We took on 639 benefit cases last year which was down on last year. We did increase the number of tribunal cases we provided representation in. Our tribunal representation service is supported by our student and community volunteers and reflects their ongoing support with a number of these remaining as volunteers beyond the actual placement with us,

The level of benefit gains increased significantly – we helped clients obtain £3.158m in benefits within the year. In the past two years this sum has almost doubled. Since we were established, GM Law Centre has reclaimed over £11.4m of wrongly denied benefits. Funds repatriated from Government in benefits are spent in the Greater Manchester economy benefitting everyone claimants and non-claimants alike.

Employment Advice

Our employment advice service supported 363 people which is an increase of 20% on the previous year. Our Justice First fellowship funded trainee qualified in April 25 allowing us to apply for legal aid contracts and increase the depth of support we can offer to vulnerable clients pursuing cases within the Tribunal Service. We are already seeing demonstrable financial gains from this work.

Housing Advice

Our housing work has always been a key element of our service offer and remains under enormous pressure even though we again recruited additional staff in 2024-25. Our team has doubled in size within the last two years. We took on 399 cases an increase of 15%. Unfortunately, the number of enquiries that we received on housing matters increased by a similar percentage to over 1100 housing enquiries.

Over 200 individuals were accommodated due to the law centre's intervention and casework in ensuring that local authorities discharge their statutory homeless duties. Homelessness represents an increasing proportion of our housing work (as opposed to evictions). In January 25 we supported over 60 homeless individuals on a collective basis who were sleeping rough in Manchester City centre.

The GM Housing Justice Network work continues in partnership with Greater Manchester Tenants Union and Greater Manchester Immigration Aid Unit as a response to the crisis in obtaining housing legal advice.

This has continued to coordinate programs of housing law education and information, collective action through the GM tenants Union and work with migrant and refugee communities through GMIAU. We have trialled collective advice models through neighbourhood advice assemblies and are undertaking strategic cases against the worst landlords and lobby and campaign for fairer housing legislation including influencing the proposed new Renters Rights Act as well as engaging with regional initiatives such as the GM Good Landlord Charter. We supported the Block the Block campaign in partnership with Public Interest Law Centre and its case against a proposed development in Hulme in Manchester.

Campaigning & Partnerships

In Summer 2024 we saw the rise of violent protests against Asylum seekers and direct threats to our advice sector colleagues who support these individuals and their families. We have joined with others in confronting the on-going demonisation of asylum seekers, including those desperate enough to risk their lives to cross the Channel in small boats, We continue to host and support Greater Manchester Immigration Aid Unit and work with them on a number of programs including our Pathways and Neighbourhood advice project with cross referrals and support and more formally through the Housing Justice Network. We have supported community cohesion work using our profile in particular neighbourhood venues to confirm housing and immigration law.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2025 (Continued)

We once again saw good attendances and engagement with our campaigning events. We saw healthy attendances at our own AGM in November 2024 and have seen record numbers of subscribers to our newsletters. Our membership remains just below 100. We have undertaken surveys with our members to determine their views on the work and priorities of the law centre going forward.

We continue to participate in the Greater Manchester Pro Bono Committee that organises and coordinate access to free legal advice from volunteers of commercial firms to help the meet the demand. In October 24 our director won the individual contribution award at the inaugural Manchester Pro Bono awards reflecting GMLC's work and progress with the committee to date. The proposed pro bono Community Clinic will commence in Summer 2025.

We have continued to campaign for a restoration of legal aid and funding for specialist advice. In February 25 GMLC contributed to a BBC documentary on the Justice Gap and the issues facing those that cannot access legal aid services.

Developing our Infrastructure

We have maintained a very **strong and experienced Management Committee** which has remained stable in the year. We will be looking at increasing the range of skills on the Committee particularly those with lived experience of the issues on poor housing and benefits.

We invested in our fee earning capacity by funding staff time to ensure that we could bill legal aid cases and negotiate on inter-partes costs. These increased significantly in the year.

We have undertaken an IT review in the year and will be investing part of this year's surplus in ensuring that we upgrade the IT hardware required to sustain our services in the coming years.

Financial Review

We have increased income levels and are developing our longer-term self-generating income.

Our income was increased to over £500,000 for the first time, we saw income rise by £139K from £463,565 in 2024.

Our overall grant income increased from £447k to £488k reflecting additional contracts that were awarded in the year. Within the year we continued to receive support for our continued development from our major funders, Legal Education Fund, and the AB Charitable Trust.

Our funding through the Baring Foundation finished in January we are thankful for their support and will continue to work with them in advocating for human rights and the use of law as a tool for social justice. We were pleased to obtain a three-year grant from the Three Guineas Trust in May 2024 to support our benefits work with local disabled person's organisations.

We are really pleased that we saw an increase in non-grant funding from £58,600 to £98,000 reflecting our long-term aim to develop our own sustainable funding primarily from Legal Aid.

This is a start but there is further work including reviewing the case to increase the additional investment to ensure we can bill efficiently. Whilst income went up our expenditure increased also increasing from £457K to £549K reflecting additional staff but also increased overheads give the inflationary pressures within the year.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2025 (Continued)

Individual giving and membership: We saw the number of individual standing orders increase slightly in the year. We also saw donations increase in part to reflect the corporate support we received for the Access to Justice Exhibition. Our long-term aim remains to recruit 150 members. We are renewing our efforts to grow regular giving and membership and have been considering options to relaunch our membership offer in 2025/6. We recognise even this will not be enough on its own to provide sustainability for the quality of work that we need to do but my developing more of a mix of income it enables us to increase organisational financial resilience.

The challenges ahead

We continue to offer the best available advice and support that we can, but we realise that we can only offer a full casework service to a small portion of the demand. Our support to families across Greater Manchester has once again kept a roof over people's heads, kept people in employment and provided financial resources by gaining access to benefits that have been wrongfully denied.

We help as many as our resources allow but such is the weakness of the country's welfare support system, we cannot hope to meet the upward spiral of demand. We therefore continue to uphold the founding pledge of GMLC to combine our advice and support services with a determination to campaign for a change of social policy.

Our aim of developing the Justice Exchange is to **increase the capacity and confidence of communities to fight for their rights** individually and collectively. We will look to develop our work with community agencies to increase their advice services and work with them to obtain better outcomes for their clients **through training and second tier support particularly to enable them to utilise new housing and employment rights promised by the new Government,**

"Access denied is Justice Denied".

We are keen to work collaboratively through the Justice Exchange to develop proactive advice in areas where advice is hardest to access. Our work through the GM Housing Justice Network provides a template we can use in other areas, most notably in employment law and welfare rights. Our work in developing additional pro bono services will both provide access to justice but as importantly to be used to make the case for sustainable funding for all civil legal advice. Our service delivery is vital but without a change of policy the demand for our services will continue to rise as citizens continue to suffer hardship.

Figures

	31/03/25	31/03/24
Cash at Bank	£257,627	£212,880
Regular Donors	94	94
Income	£602,621	£463,535
Expenditure	£549,074	£457,666
Reserves	£256,958	£203,411

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, will seek to keep available funds in an interest-bearing deposit account.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2025 (Continued)

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was **£255,125** of which £252,525 are free reserves, after allowing for the carry forward of restrictive funds and funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure and to ensure there is sufficient reserves to cover any accrued redundancy liability to staff. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income remains grants and donations. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The largest on-going risk that we face is our funding position that always a high priority particularly under scrutiny. As we have matured as an organisation our long-term commitments for redundancy and staff costs increase each year. The trustees review the major risks to which the charity is exposed regularly, and systems have been established to mitigate those risks.

Plans for Future Periods

As noted in the Trustees Report, we intend to continue developing our services offer and to develop a wider reach across Greater Manchester through the development of partnerships and referral agreements with other agencies across the region. We are actively working with other organisations to support communities to better understand their rights and how to enforce them, whilst making the case for legislative change where these are currently lacking. We will continue to fight together for free access to justice across the whole of Greater Manchester and use our client experience to highlight on national platforms too, making the case that advice improves lives.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year the Trustee Board noted that Denise McDowell was chief executive officer of GMIAU and Ben Clay was a staff member of GMTU. Both of these organisations were partners and were funded through the Oak Foundation grant toward the Housing Justice Network, although neither Trustee would receive direct financial benefit from the funding agreement.

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

- Select suitable accounting principles and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP (FRS 102).
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on an ongoing concern basis unless it is appropriate to presume that the charity will not continue in business.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2025 (Continued)

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

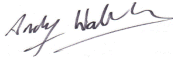
By order of the board of trustees

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

January 28, 2026

Approved by the trustees on

Signed by order of the trustees



.....
Andrew K Walsh: Chair of the Trustees

Registered office:
667/669 Stockport Road
Manchester
M12 4QE

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREATER MANCHESTER LAW CENTRE

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025, set out on pages 11 to 24.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 ICAEW 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Mason

.....
Nicola Mason FCA DChA

MHA
Richard House
Winckley Square
Preston
PR1 3HP

Date: January 28, 2026

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income From					
Donations and Legacies	3	14,287	-	14,287	14,512
Charitable Activities	4	154,746	431,272	586,018	447,530
Investment Income		2,316	-	2,316	1,493
Total Income		171,349	431,272	602,621	463,535
Expenditure On					
Charitable Activities	5	119,635	429,439	549,074	457,666
Total		119,635	429,439	549,074	457,666
Net Income/(Expenditure)		51,714	1,833	53,547	5,869
Transfers Between Funds	13	-	-	-	-
Net Movement in Funds		51,714	1,833	53,547	5,869
Reconciliation of Funds					
Total Funds Brought Forward	13	203,411	-	203,411	197,542
Total Funds Carried Forward		255,125	1,833	256,958	203,411

The statement of financial activities includes all gains and losses in the year.

The notes on pages 14 to 24 form part of these accounts.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Balance sheet as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	9		2,600		3,576
Current Assets					
Debtors and Prepayments	10	218,333		177,072	
Cash at Bank and in Hand		257,627		212,880	
		<u>475,960</u>		<u>389,952</u>	
Creditors					
Amounts falling due within one year	11	<u>(221,602)</u>		<u>(190,117)</u>	
Net Current Assets			254,358		199,835
Total Net Assets			<u>256,958</u>		<u>203,411</u>
Accumulated Reserves					
Unrestricted Funds	13		255,125		203,411
Restricted Funds	13		1,833		-
			<u>256,958</u>		<u>203,411</u>


For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his 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.

Approved on behalf of the board of trustees/directors.


 Director
 Andrew Walsh


 Director
 Ben Clay

Date January 28, 2026

The notes on pages 14 to 24 form part of these accounts

Company number: 09698401

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Statement of Cash flows for the year ending 31 March 2025

Reconciliations for net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net Movement in Funds	53,547	5,869
Add Back Depreciation	3,036	3,166
Decrease/(Increase) in Debtors	(41,261)	(29,407)
Increase/(Decrease) in Creditors	31,485	28,564
Net Cash Used in Operating Activities	46,807	8,192
Cash Flows from Investment Activities:		
Purchase of Fixed Assets	(2,060)	(694)
Net Cash Provided by Investing Activities	(2,060)	(694)
Increase/(Decrease) in Cash and Cash Equivalents during the Year	44,747	7,498
Cash and Cash Equivalents Brought Forward	212,880	205,382
Cash and Cash Equivalent Carried Forward	257,627	212,880

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

1 Accounting Policies

a Basis of preparation and assessment of going concern

The accountants (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice. Accounting and reporting by charities preparing their accounts in accordance with the financial Reporting standard applicable in the UK and Republic of Ireland. (FRS102) issued October 2019 and the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees have considered the impact of the Government response to Covid 19 and consider that any impact on the charity can be managed appropriately.

b Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. When the requirements of the restricted funds are met (e.g., assets are purchased) the transaction is shown as a movement in funds from restricted to unrestricted funds. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be filled in the reporting period. Grants received for future periods are deferred. 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 are payable by the bank.

d Expenditure Recognition

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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance cost are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

e Taxation & Irrecoverable VAT

All grant income and donations are outside the scope of VAT. Contract fees and certain other income are exempt supplies and therefore the company is not liable to be registered for VAT. Irrecoverable VAT or expenditure is attributed to the category of expenditure on which it is incurred. No provision has been made for taxation as exemption has been granted by HMRC from taxation. Under Section 466 to 493 of the Corporation Taxes Act 2010 or Section 26 of the Taxation of Capital Gains Act to the extent that surpluses and gains are applied for charitable purposes.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

f Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal and professional fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based on staff time and the usage of facilities and services for management purposes.

The allocation of support and governance costs is analysed in note 6.

g Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

h Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis.

Computer Equipment	33% on Cost
Office Furniture & Equipment	20% on Cost
Fixtures & Fittings	20% on Cost

The total of any capital grants is recognised in the Statement of Financial Activities in the year they are received as required by the SORP and not deferred over the life of the related assets.

i Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying values of their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the end of the year and their varying value. Realised and unrealised investment gains and Losses are combined in the Statement of Financial Activities.

j Pension

The pension scheme is an auto enrolment compliant scheme. The charity has no liabilities beyond making the contributions and paying across the deductions for the employee's contributions

k Operating Leases

Payments under operating losses are charged to the income and expenditure account in the period to which they relate.

l Contingent liabilities

There were no contingent liabilities on 31st March 2025 (2024: none)

m Donation Services

The charity has on average 10 volunteers at any one time assisting with providing advice. No financial value has been reflected in the accounts for these donated services.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

n Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount afforded. Prepayments are valued at the amount prepaid net of any trade discounts due.

o Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any trade discounts due.

2 Net Incoming Resources for The Year

	2025	2024
	£	£
This is stated after charging:		
Depreciation	3,036	3,166
Independent Examiners Fees	1,800	1,800
Other Financial Services	<u>8,797</u>	<u>2,150</u>

3 Donations and Legacies

	Unrestricted	Restricted	Total 2025	2024
	£	£	£	£
Donations	11,892	-	11,892	12,260
Gift Aid	2,395	-	2,395	2,252
	<u>14,287</u>	<u>-</u>	<u>14,287</u>	<u>14,512</u>

Income from donations and legacies in the year ended 31 March 2025 all related to unrestricted funds.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

4 Income from Charitable Activities

	Unrestricted	Restricted	Total 2025
	£	£	£
AB Charitable Trust	57,000	-	57,000
Access to Justice Foundation	-	84,860	84,860
Legal Education Foundation – JFF Training Contract	-	48,333	48,333
Legal Education Foundation - Tackling Homelessness	-	50,000	50,000
The Bell Foundation Grant	-	29,175	29,175
Small Grants	-	1,000	1,000
Baring Foundation Grant	-	45,666	45,666
MMU - LASP Project	-	7,500	7,500
Pathway	-	7,500	7,500
Community Advice Outreach Project	-	46,000	46,000
Maternity action Project	-	12,000	12,000
Northern Consortium – LASP	-	5,000	5,000
GM Housing Justice Network – OAK	-	52,988	52,988
Three Guineas Trust	-	41,250	41,250
Legal Help Claims	11,866	-	11,866
Union Affiliations	960	-	960
Certificated Work	74,064	-	74,064
Miscellaneous Income	10,546	-	10,546
Membership Fees	310	-	310
	<u>154,746</u>	<u>431,272</u>	<u>586,018</u>

Prior Year

	Unrestricted	Restricted	Total 2024
	£	£	£
AB Charitable Trust	53,750	-	53,750
Access to Justice Foundation	-	58,563	58,563
Legal Education Foundation – JFF Training Contract	-	45,500	45,500
Legal Education Foundation - Tackling Homelessness	-	50,000	50,000
The Bell Foundation Grant	-	28,133	28,133
Baring Foundation Grant	-	50,000	50,000
MMU - LASP Project	-	12,500	12,500
Pathway	-	10,000	10,000
Community Advice Outreach Project	-	8,500	8,500
Maternity action Project	-	12,000	12,000
Northern Consortium – LASP	-	15,000	15,000
GM Housing Justice Network – OAK	-	43,292	43,292
Legal Help Claims	15,317	-	15,317
Union Affiliations	845	-	845
Certificated Work	43,366	-	43,366
Miscellaneous Income	604	-	604
Membership Fees	160	-	160
	<u>114,042</u>	<u>333,488</u>	<u>447,530</u>

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

5 Expenditure on Charitable activities

		Advice Services	Total 2025	Total 2024
		£	£	£
Wages and Salaries	Staff Time	451,343	451,343	395,967
Rent and Rates	Floor Area	4,350	4,350	3,085
Telephone	By Project	7,458	7,458	4,628
Travelling & Subsistence Expenses	By Project	2,790	2,790	1,543
Staff Training	By Project	2,688	2,688	1,569
Publications and Subscriptions	By Project	11,557	11,557	9,205
Accreditation	By Project	1,043	1,043	2,220
Consultancy & Interpreters	By Project	9,548	9,548	336
Professional Indemnity Insurance	By Project	4,265	4,265	-
Public Liability Insurance	By Project	853	853	-
Website Costs	By Project	46	46	67
Marketing and publicity	By Project	2,343	2,343	3,743
Support Costs	By Project	38,325	38,325	30,601
Governance Costs	By Project	12,465	12,465	4,702
		549,074	549,074	457,666
			2025	2024
			£	£
	Restricted Funds		429,439	333,488
	Unrestricted Funds		119,635	124,178
			549,074	457,666

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

6 Allocation of Governance and Support Costs

		Support Costs	Governance Costs	2025 Total	2024 Total
		£	£	£	£
Rent & Rates	Floor Area	17,400	-	17,400	12,915
Heat, Light and Water	Floor Area	5,032	-	5,032	3,085
Repairs and maintenance	Direct	202	-	202	1,728
Computer Maintenance and Software	Direct	6,602	-	6,602	4,629
Printing, post and stationery	Direct	3,819	-	3,819	2,481
Payroll Costs	Direct	1,942	-	1,942	1,748
Insurance	Direct	-	-	-	801
Miscellaneous	Direct	243	-	243	-
Depreciation	Direct	3,036	-	3,036	3,166
Bank and Payment Admin Charges	Direct	49	-	49	48
Accountancy	Governance	-	10,597	10,597	3,950
Legal Fees	Governance	-	1,868	1,868	752
Total		38,325	12,465	50,790	35,303

7 Staff Costs

	Total 2025	Total 2024
	£	£
Wages and Salaries	410,776	361,000
Social Security Costs	32,248	27,705
Pension costs	8,319	7,262
	451,343	395,967

No employee earned £60,000 per annum or more.

No trustees received any remuneration for their services or pension contribution during the year.

The charity considers key staff comprises both the direct and the supervising solicitor.

The remuneration, including pension contributions of key staff in the year was £107,200 (2024: £104,218).

The charity employed an average of 17 (2024: 15) people during the year.

8 Trustees Remuneration and Expenses

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

Except as disclosed, no reimbursement of expenses has been made or are due to be made to any of the directors in respect of the period. Costs for trustees totalled £nil (2024: £nil).

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

9 Fixed Assets

	Fixtures & Fixings	Computer Equipment	Furniture & Office Equipment	Total
Cost	£	£	£	£
At 1 April 2024	4,357	19,152	3,161	26,670
Additions	-	2,060	-	2,060
Disposals	-	-	-	-
At 31 March 2025	4,357	21,212	3,161	28,730
Depreciation				
At 1 April 2024	3,985	15,948	3,161	23,094
Provided in the year	372	2,664	-	3,036
Disposals	-	-	-	-
At 31 March 2025	4,357	18,612	3,161	26,130
Net Book Value				
At 31 March 2025	-	2,600	-	2,600
At 31 March 2024	372	3,204	-	3,576

10 Debtors and Prepayments

	Total 2025	Total 2024
	£	£
Other Debtors	12,706	14,944
Accrued Income	86,455	90,929
Prepayments	119,172	71,199
	218,333	177,072

11 Creditors: Amounts falling

	Notes	Total 2025	Total 2024
		£	£
Trade Creditors		11,512	3,469
Other Creditors		102,537	52,738
Accruals		31,261	20,943
Deferred Income	12	76,292	112,967
		221,602	190,117

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

12 Deferred Income

	Total 2025	Total 2024
	£	£
Deferred Income Comprises grants in advance		
Balance as at 1 April	112,967	86,033
Amount released to income from charitable activities	(112,967)	(86,033)
Amount deferred in year	76,292	112,967
Balance as at 31 March	76,292	112,967

13 Analysis of Charitable Funds

	Balance at 01-Apr-24	Incoming	Transfers	Outgoing	Balance at 31-Mar-25
	£	£	£	£	£
Restricted:					
Access to Justice Foundation	-	84,860	-	(84,860)	-
Legal Education Foundation – JFF Training Contract	-	48,333	-	(46,500)	1,833
Legal Education Foundation - Tackling Homelessness	-	50,000	-	(50,000)	-
The Bell Foundation Grant	-	29,175	-	(29,175)	-
Small Grants		1,000		(1,000)	
Baring Foundation Grant	-	45,666	-	(45,666)	-
MMU - LASP Project	-	7,500	-	(7,500)	-
Pathway	-	7,500	-	(7,500)	-
Community Advice Outreach Project	-	46,000	-	(46,000)	-
Maternity action Project	-	12,000	-	(12,000)	-
Northern Consortium – LASP	-	5,000	-	(5,000)	-
GM Housing Justice Network – Oak Foundation	-	52,988	-	(52,988)	-
Three Guineas Trust		41,250	-	(41,250)	
	-	431,272	-	(429,439)	1,833
Unrestricted:					
General Funds	203,411	171,349	-	(119,635)	255,125
	203,411	602,621	-	(549,074)	256,958

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

13. Analysis of Charitable Funds (continued)

Prior Year	Balance at 01-Apr-23	Incoming	Transfers	Outgoing	Balance at 31-Mar-24
	£	£	£	£	£
Restricted:					
Access to Justice Foundation	-	58,563	-	(58,563)	-
Legal Education Foundation – JFF Training Contract	-	45,500	-	(45,500)	-
Legal Education Foundation - Tackling Homelessness	-	50,000	-	(50,000)	-
The Bell Foundation Grant	-	28,133	-	(28,133)	-
Baring Foundation Grant	-	50,000	-	(50,000)	-
MMU - LASP Project	-	12,500	-	(12,500)	-
Pathway	-	10,000	-	(10,000)	-
Community Advice Outreach Project	-	8,500	-	(8,500)	-
Maternity action Project	-	12,000	-	(12,000)	-
Northern Consortium – LASP	-	15,000	-	(15,000)	-
GM Housing Justice Network – Oak Foundation	-	43,292	-	(43,292)	-
	-	333,488	-	(333,488)	-
Unrestricted:					
General Funds	197,542	130,047	-	(124,178)	203,411
	197,542	463,535	-	(457,666)	203,411
Purpose of Restricted Funds:					
Legal Education Foundation					Towards the delivery of GMLC services
Bell Foundation					Toward the costs of the GMLC domestic violence project
Legal Education Foundation- TH					Towards the legal solutions to tackling homelessness and destitution in Greater Manchester programme
Baring Foundation					Towards the cost of GMLC community hub activities
MMU- LASP					Towards the cost of a casework supervisor for students
Oak Foundation					Towards the cost of housing lawyers within GMHJN
Access to Justice Foundation					Toward the costs to support litigants in person access advice
Pathway					Towards the costs of hospital discharge advice project
Northern Consortium					Towards the costs of GMLC LARSP project
Maternity Action					Toward hosting and supporting the NW Maternity Rights project
Three Guineas Trust					Towards supporting disabled people to better access advice
Designated Funds:					
AB Charitable Trust					Towards the delivery of GMLC services

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

14 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Tangible Fixed Assets	2,600	-	2,600
Net Current Assets	252,525	1,833	254,358
Net Assets at 31 March 2025	<u>255,125</u>	<u>1,833</u>	<u>256,958</u>
Prior Year			
	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Tangible Fixed Assets	3,576	-	3,576
Net Current Assets	199,835	-	199,835
Net Assets at 31 March 2024	<u>203,411</u>	<u>-</u>	<u>203,411</u>

15 Constitution

The company is limited by guarantee and does not have a share capital. In the event of a winding up all members (the trustees under the governing documents) have agreed to contribute an amount not exceeding £1.

16 Capital Commitments

	£	£
Constructed but not provided for	<u>nil</u>	<u>nil</u>

17 Operating Lease Commitments

	2025 Total	2024 Total
	£	£
The total future lease payments indicated on the lease for land and buildings are:		
Within One Year	22,875	21,250
Between 2-5 Years	58,375	11,500
	<u>81,250</u>	<u>32,750</u>

The lease on the property expired in September 2025. It has been renewed and commenced on 1 October 2025 and will expire on 30 September 2028.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

18 Related Party Transactions

Ben Clay, is a worker at Greater Manchester Tenants Union and also a trustee of Greater Manchester Law Centre. The organisations share premises and some support costs. GMTU is also a partner in the Oaks Foundation funded project – Housing Justice Network. The Tenants Union will receive funding within this project that will be administered by GMLC as the lead body.

Denise McDowell is Chief Executive of Greater Manchester Immigration Aid Unit (GMIAU) and a Trustee of Greater Manchester Law Centre. GMIAU is also a partner in the Oak Foundation-funded project - Housing Justice Network. GMIAU will receive funding within this project that will be administered by GMLC as lead body.

Neither Trustee would receive direct financial benefit from the funding agreement

19 Ultimate Controlling Party

The company is under control of the board of management.

20 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at and amortised cost using the effective interest method.

GREATER MANCHESTER LAW CENTRE

England & Wales - Charity number 1170317

Accounts

Charity number 1170317
Company number 09698401

Greater Manchester Law Centre
Charitable Company Limited by Guarantee
Report and Financial Statements

For The Year Ended
31 March 2024

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2024

The trustees who are also directors for the purposes of company law present their annual directors report and financial statements for the charity year ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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) (October 2019)

Reference and Administrative Information

Charity Name: Greater Manchester Law Centre
Charity Number: 1170317
Company Number: 9698401

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees & Directors	Andrew Walsh (Chair) Aisha Khan (Vice Chair) Ben Clay (Treasurer) Sukhdeep Singh Giles Elliot Kevin Allsop Arwa Graf Craig Holmes Ciara Bartlam Denise McDowell Alison Treacher (Appointed on 21 November 2023) Lamin Touray (Resigned on 21 November 2023)
Director	Jason Tetley
Registered Office	667/669 Stockport Road Manchester M12 4QE
Registered Charity Number	1170317
Supervising Solicitor	Kathleen Cosgrove
Independent Examiners	Nicola Mason FCA DChA MHA Chartered Accountants & Statutory Auditor Richard House Winckley Square Preston PR1 3HP
Bankers	Lloyds Bank Plc 8 Foregate Street Chester

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2024 (Continued)

Objectives and Activities

The purposes of the charity are:

- To relieve poor persons in the ten boroughs making up the counties of Greater Manchester (the designated area) by providing such persons with legal services which they could not otherwise obtain through the lack of means
- The advancement of education among persons resident or working in the designated area
- The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area

Public Benefit

The trustees confirm that they have referred to the Charity Commissions guidance on public benefit when reviewing the charities aims and objectives, in planning future activities, and setting the policies for the year.

Structure, Governance and Management

Greater Manchester Law Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 June 2015. It is registered as a charity with the charity commission with effect from 22 November 2016.

Appointment of trustees

As set out in the Articles of Association, trustees of the company, may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors are to retire.

Trustee Induction and training

Trustees undertake an induction when they join the board, discuss their prospective role and responsibilities with the Chair, the Director, and other key trustees. Any training is bespoke to this role.

Organisation

The board of trustees administers the charity. The board normally meets every two months. Senior Managers are appointed by the trustees to manage the day-to-day operations of the charity.

Achievements and Performance

The main achievements during the year are summarised in the report, below:

Trustees Report for 2023-2024

Greater Manchester Law Centre started as a **protest** against cuts and closures of law centres in Greater Manchester – and we succeeded in gathering individual and community support, so that we were able to open an office, through the commitment, enthusiasm and determination of our volunteers.

We then became a **provider**, of legal advice and representation, with huge gains for many individual people across Greater Manchester. Since August 2016 we have raised over £8 million in reclaimed welfare benefits which the DWP has wrongly refused to local people in need. We have stopped evictions and secured accommodation for hundreds of homeless people. We have challenged the Government and prevented thousands of people being evicted from accommodation during the Covid pandemic and have ensured that benefits for destitute asylum seekers have risen at the rate of inflation. We have supported people to remain in their jobs and have supported over 1000 people to ensure they can enforce their employment rights.

Our on-going aim is to become a regional hub for specialist social welfare advice, where the Law Centre acts as a **Justice Exchange** where individuals, communities, and lawyers can come together to fight for community justice and the end of poverty and injustice across Greater Manchester and the whole of the UK.

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2024 (Continued)

We have a vision of a fairer society. Our advice services assist individual need and specific issues, but the problems faced by millions of people require wider solutions.

In April 2019 we launched our own Manifesto: “**Fighting Together for Free Access to Justice**” that detailed our demands for change. [Please see www.gmlaw.org.uk].

The Manifesto continues to act as the reference point for our policy, campaigning and service development going forward and sets out our vision of the Law Centre as a campaigning advice organisation that demands both legal and societal change to overcome the issues of social injustice and poverty facing our communities.

The Board has committed to review the manifesto and refresh this to reflect our on-going commitment and priorities that guide our work. The potential and opportunity that the new Government allows us will also inform the development of the refreshed manifesto in light of new legislation and policies that are likely to be introduced.

The Year in Context

2023-24 was a particularly poignant one for GM Law Centre as it marked the 10th Anniversary of the introduction of Legal Aid Sentencing & Punishment of Offenders Act 2012 (LASPO). This came into force on 4th April 2023 and reduced the scope, eligibility and funding for Legal Aid. LASPO caused a chain reaction; it reduced the number of legal aid civil cases in by 75%, and meant that for many legal aid advice agencies, particularly those that provided social welfare advice, legal aid was no longer a sustainable source of funding.

LASPO reduced the number of cases that could be funded by legal aid without reducing the demand for access to justice. In 2024 we are faced with a situation where demand for legal advice is high whilst the number of legal aid providers is at an historic low. Access to justice has at best become a post-code lottery and at worst simply unattainable for millions of people. Litigants in Person are the norm in many courts with access to employment, housing, community care and family legal advice particularly dire.

We have seen the housing crisis become particularly acute with evictions at high levels that has resulted in ever increasing demand for housing advice, and the attendant knock on effect in terms of homelessness applications as local authorities ration access to housing due to the pressure upon them.

Achievements and Performance

It is against this backdrop that this year’s annual report shows the important service that GM Law Centre delivers for the residents of Greater Manchester.

We have always sought to provide support across the whole of Greater Manchester, given the location of our office it has been inevitable that most of our cases in the initial were from the Manchester city council area. This trend has continued with 51% of our clients being from a non-Manchester GM borough. Ironically this has slightly reduced from last year in part due to the fact that our Neighbourhood Advice Project that is Manchester based has proved so popular and offers locally based face-to-face advice increasing our service offer to Manchester residents specifically.

We offered both a hybrid service of telephone, videocall or face-to-face advice dependent on client need. We have examined how we can partner with others to develop a hub and spoke approach to increase coverage effectively without simply diverting resources from communities that are within the direct vicinity of GMLC.

This way of working with a mixture of digital and personal appointments will undoubtedly continue, although the Law Centre’s commitment to face-to-face advice remains as strong as ever.

We will continue to make the case for face-to-face advice. Our **Neighbourhood Advice Project** expanded from the original South Manchester wards to cover 5 additional wards in Wythenshawe. The service provides face-to-face advice from local community venues including a mosque, a church, a school, a community library and several community centres on a rotating weekly basis.

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2024 (Continued)

The project aims to highlight the value of face-to-face advice and review the characteristics of the people that attend. This shows an older, more diverse client group with high levels of health issues and disabilities seeking face-to-face localised advice. So far, the project has provided £14 in additional income into those communities for every £1 that it has cost in funding.

We remain grateful to our funders particularly Manchester Local Care Organisation and Manchester City Council in recommissioning and expanding the project. The model has influenced advice statutory commissioning models with the need for a local face-to-face offer in priority wards being enshrined within the Manchester City Council City-Wide advice contract for 2024-2027.

Improving Access to Justice

We have increased our number of cases and staff team to support this as reflected in the increase in income and expenditure year on year. Over 90% of our income is spent directly on staff and service costs. **The issue of demand versus our capacity to service remains acute and it will take fundamental investment to reverse the cuts of the last decade.**

We developed pro bono clinics in family and civil litigation to support individuals where GM Law Centre does not have the specialism and where we can demonstrate advice need. In the year we started a pro bono family clinic and a civil litigation clinic. We hope to start a community care legal clinic in late 2024.

Advice Services

In terms of advice we saw enquiries reach record levels. We received 19,611 contacts for advice from over 8,100 identifiable clients. We provided support to all of those 8100 and enabling advice to 2878 individuals, taking on 1416 cases – a 40% increase last year's figures.

Welfare Benefits

We took on 706 benefit cases last year, representing an increase of almost 50% on the year before. This service is supported by our student and community volunteers and reflects their ongoing support and commitment. This is also reflected in the level of benefit gains that surpassed £2m (£2.09m) in a year a significant increase of over 40% on last year. Given the increasing time for appeals to be heard we are likely to see this level of benefit rise even further as cases taken on in early 2024 are unlikely to be resolved until late 2024 at the earliest.

In the seven years since we were established, GM Law Centre has reclaimed over £8.2m of wrongly denied benefits. Funds repatriated from Government in benefits are spent in the Greater Manchester economy benefitting everyone claimants and non-claimants alike.

Employment Advice

Our employment advice service supported 298 people which was up 10%. the number of appointments we provided increased by 20% as we had additional capacity with the recruitment of a trainee solicitor funded through the Justice First Fellowship. The aim being to increase the depth of support we can offer to vulnerable clients pursuing cases within the Tribunal Service.

We applied for a legal aid for Discrimination (employment law is not a separate contract category) for the period 2024-2027. We were successful in this and will start to provide LAA funded casework in employment cases with a discrimination focus from September 2024.

Housing Advice

Our housing work has always been a key element of our service offer and remains under enormous pressure despite the fact that we recruited additional staff in 2023-24. We took on 353 cases an increase of 30%. Unfortunately the number of enquiries that we received on housing matters in the year exceeded 1000.

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2024 (Continued)

An ongoing issue is that it is taking longer and requires more effort and fee earner time to get a positive result for clients. As explained above this is in part because of the complexity of cases but also that we are having to push harder and, in many cases, undertake court action on more occasions, particularly in homelessness case. The number of full legal aid certificated cases increased by 10% to reflect this. Once again over 100 individuals were accommodated due to the law centre's intervention and casework in ensuring that local authorities discharge their statutory homeless duties.

We initiated the GM Housing Justice Network in partnership with Greater Manchester Tenants Union and Greater Manchester Immigration Aid Unit as a response to the crisis in obtaining housing legal advice.

This has started to coordinate programs of housing law education and information, collective action through the GM tenants Union and work with migrant and refugee communities through GMIAU. We have trialled collective advice models through neighbourhood advice assemblies and are undertaking strategic cases against the worst landlords and lobby and campaign for fairer housing legislation including influencing the proposed new Renters Rights Act as well as engaging with regional initiatives such as the GM Good Landlord Charter.

Campaigning & Partnerships

We have continued to campaign for a restoration of legal aid and funding for specialist advice. In January 24 we co-signed a letter with other housing advice providers in Manchester linking the lack of access to advice with the housing crisis facing many across our communities that was endorsed by Andy Burnham GM Mayor. We also developed our own Access to Justice Exhibition that linked 10 client stories with art pieces reflecting access to justice, The exhibition took place at Manchester Museum in January 24 to try and ensure that the campaign for increased access to justice was not just confirmed to lawyers and policy makers.

We have supported campaigns regarding the Government's hostile environment and in particular the on-going demonisation of asylum seekers, including those desperate enough to risk their lives to cross the Channel in small boats, We continue to host and support Greater Manchester Immigration Aid Unit and work with them on a number of programs including our Pathways and Neighbourhood advice project with cross referrals and support and more formally through the Housing Justice Network.

We once again saw good attendances and engagement with our campaigning events. Our Access to Justice Exhibition at Manchester Museum attracted over 250 visitors in January 2024 and the launch of the film and booklet of the event attracted a further 100 people in February 2024. We thank Leigh Day, Glaisyers, Clyde & Co Solicitors and the University of Manchester Justice Hub for sponsoring the event, and Manchester Museum for hosting it.

We saw healthy attendances at our AGM in November 2023 and have seen record numbers of subscribers to our newsletters. This is reflected that our membership is now just below 100.

We have continued to host Maternity Action and promote their North-West maternity rights advice service and have undertaken joint training and rights awareness sessions regarding employment law.

We continue to participate in the Greater Manchester Pro Bono Committee that organises and coordinate access to free legal advice from volunteers of commercial firms to help the meet the demand. We have both launched our won pro bono services but have also drafted a GM directory of pro bono support as a baseline from which we can increase access to pro bono advice across the county.

Developing our Infrastructure

We have maintained a very **strong and experienced Management Committee**. We saw Lamin Touray stand down at our AGM n November due to work commitments, we thank Lamin for his time and commitment. We are delighted that Allison Treacher who is Unite official and an experienced community campaigner has joined the Board particularly given our plans to expand our employment service and target support for low-income workers.

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2024 (Continued)

We have seen the benefits of our automated enquiry system “enquirydesk” in allowing us to monitor and capture the pressure on our “Front-door” ie our enquiry line and email. We received 19000+ calls and emails from 14,000 different emails and numbers, We employed 2 part-time reception staff in October 23 to support our volunteers and to help service the additional pro bono clinics that were launched in the year.

There is a need to review whether we require further administrative support particularly regarding finance and billing given that we are reliant on a small number of individuals and there is a risk if one of these is unexpectedly absent.

Financial Review

We have increased income levels and are developing our longer-term self-generating income.

Our income was increased to £463,535 a rise of £59,745. Our overall grant income increased from £333,591 to £387,238 reflecting additional contracts that were awarded in the year. We saw an increase in non-grant funding from £57,458 to £60,292 reflecting our long-term aim to develop our own sustainable funding primarily from Legal Aid. This is a start but there is further work including reviewing the case for additional investment to ensure we can bill efficiently. Whilst income went up our expenditure increased also increasing from £419k to almost £458k reflecting additional staff but also increased overheads give the inflationary pressures within the year. We saw large rises in infrastructure and insurance costs in the year.

Within the year we continued to receive support for our continued development from our major funders, Legal Education Fund, Baring Foundation and the AB Charitable Trust. We also were pleased to develop additional funding to support litigants in person funded through the Access to Justice Foundation/Ministry of Justice continued primarily supporting our employment service.

Individual giving and membership: We saw the number of individual standing orders increase slightly in the year. We also saw donations increase in part to reflect the corporate support we received for the Access to Justice Exhibition. Our long-term aim remains to recruit 150 members. We are renewing our efforts to grow regular giving and membership and have been considering options to relaunch our membership offer in 2024. We recognise even this will not be enough on its own to provide sustainability for the quality of work that we need to do but by developing more of a mix of income it enables us to increase organisational financial resilience.

The challenges ahead

We continue to offer the best available advice and support that we can but sadly, social provision has been eroded so badly that we can only tackle a small portion of the demand. Our support to families across Greater Manchester has once again kept a roof over people’s heads and provided financial resources by gaining access to benefits that have been wrongfully denied.

We help as many as our resources allow but such is the weakness of the country’s welfare support system, we cannot hope to meet the upward spiral of demand. We therefore continue to uphold the founding pledge of GMLC to combine our advice and support services with a determination to campaign for a change of social policy.

The victories we have won this last twelve months have not only had an impact on those living and working in Greater Manchester, but our strategic litigation work has had a significant impact on the lives of thousands of people beyond Greater Manchester too.

Our aim of developing the Justice Exchange is to **increase the capacity and confidence of communities to fight for their rights** individually and collectively. We will look to develop our work with community agencies to increase their advice services and work with them to obtain better outcomes for their clients **through training and second tier support**. We are keen to work collaboratively through the Justice Exchange to develop proactive advice in areas where advice is hardest to access. Our work with the GM Housing Network is big strategic step forward and will hopefully provide a model and methodology to adopt this approach across all areas of our work.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2024 (Continued)

Whilst we have a positive impact it is important that we continue to focus on campaigning for policy change too. Our service delivery is vital but without a change of policy the demand for our services will continue to rise as citizens continue to suffer hardship.

GMLC continues to develop. Over the course of the last year, we have grown our resources, taken on staff, successfully bid for funding from a wide range of sources and benefited from the generosity of many of our funders and supporters. We have developed new strategic funders including the Oak Foundation and seen our largest core strategic funders endorse our work by renewing multi-year grants until 25-26. This along with our own income provide us with confidence that we are in a position both operationally and financially to meet the challenges of the years ahead.

Figures

	31/03/24	31/03/23
Cash at Bank	£212,880	£205,382
Regular Donors	94	92
Income	£463,535	£403,790
Expenditure	£457,666	£418,718
Reserves	£203,411	£197,542

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, will seek to keep available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was **£203,411** of which £199,835 are free reserves, after allowing for the carry forward of restrictive funds and funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure and to ensure there is sufficient reserves to cover any accrued redundancy liability to staff. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and donations. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The largest on-going risk that we face is our funding position that always a high priority particularly under scrutiny. As we have matured as an organisation our long-term commitments for redundancy and staff costs increase each year. The trustees review the major risks to which the charity is exposed regularly and systems have been established to mitigate those risks.

Plans for Future Periods

As noted in the Trustees Report, we intend to continue developing our services offer and to develop a wider reach across Greater Manchester through the development of partnerships and referral agreements with other agencies across the region. We are actively working with other organisations to support communities to better

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2024 (Continued)

understand their rights and how to enforce them, whilst making the case for legislative change where these are currently lacking. We will continue to fight together for free access to justice across the whole of Greater Manchester and use our client experience to highlight on national platforms too.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year the Trustee Board noted that Denise McDowell was chief executive officer of GMIAU and Ben Clay was a staff member of GMTU. Both of these organisations were partners and were funded through the Oak Foundation grant toward the Housing Justice Network, although neither Trustee would receive direct financial benefit from the funding agreement.

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on an ongoing concern basis unless it is appropriate to presume that the charity will not continue in business.

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

By order of the board of trustees

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

Approved by the trustees on **January 28, 2025**

Signed by order of the trustees



.....
Andrew K Walsh: Chair of the Trustees

Registered office:
667/669 Stockport Road
Manchester
M12 4QE

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREATER MANCHESTER LAW CENTRE

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024, set out on pages 10 to 23.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 ICAEW 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Nicola Mason FCA DChA

MHA
Richard House
Winckley Square
Preston
PR1 3HP

Date: January 29, 2025

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income From					
Donations and Legacies	3	14,512	-	14,512	12,453
Charitable Activities	4	114,042	333,488	447,530	391,049
Investment Income		1,493	-	1,493	288
Total Income		130,047	333,488	463,535	403,790
Expenditure On					
Charitable Activities	5	124,178	333,488	457,666	418,718
Total		124,178	333,488	457,666	418,718
Net Income/(Expenditure)		5,869	-	5,869	(14,928)
Transfers Between Funds	13	-	-	-	-
Net Movement in Funds		5,869	-	5,869	(14,928)
Reconciliation of Funds					
Total Funds Brought Forward	13	197,542	-	197,542	212,470
Total Funds Carried Forward		203,411	-	203,411	197,542

The statement of financial activities includes all gains and losses in the year.

The notes on pages 13 to 23 form part of these accounts.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Balance sheet as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	9		3,576		6,048
Current Assets					
Debtors and Prepayments	10	177,072		147,665	
Cash at Bank and in Hand		212,880		205,382	
		<u>389,952</u>		<u>353,047</u>	
Creditors					
Amounts falling due within one year	11	<u>(190,117)</u>		<u>(161,553)</u>	
Net Current Assets			199,835		191,494
Total Net Assets			<u>203,411</u>		<u>197,542</u>
Accumulated Reserves					
Unrestricted Funds	13		203,411		197,542
Restricted Funds	13		-		-
			<u>203,411</u>		<u>197,542</u>


For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his 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.

Approved on behalf of the board of trustees/directors.



Director
Andrew Walsh



Director
Ben Clay

Date January 28, 2025

The notes on pages 13 to 23 form part of these accounts

Company number: 09698401

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Statement of Cash flows for the year ending 31 March 2024

Reconciliations for net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net Movement in Funds	5,869	(14,928)
Add Back Depreciation	3,166	4,071
Decrease/(Increase) in Debtors	(29,407)	(62,079)
Increase/(Decrease) in Creditors	28,564	42,241
Net Cash Used in Operating Activities	8,192	(30,695)
Cash Flows from Investment Activities:		
Purchase of Fixed Assets	(694)	(5,233)
Net Cash Provided by Investing Activities	(694)	(5,233)
Increase/(Decrease) in Cash and Cash Equivalents during the Year	7,498	(35,928)
Cash and Cash Equivalents Brought Forward	205,382	241,310
Cash and Cash Equivalent Carried Forward	212,880	205,382

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting Policies

a Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice. Accounting and reporting by charities preparing their accounts in accordance with the financial Reporting standard applicable in the UK and Republic of Ireland. (FRS102) issued October 2019 and the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees have considered the impact of the Government response to Covid 19 and consider that any impact on the charity can be managed appropriately.

b Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. When the requirements of the restricted funds are met (e.g., assets are purchased) the transaction is shown as a movement in funds from restricted to unrestricted funds. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be filled in the reporting period. Grants received for future periods are deferred. 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 and payable by the bank.

d Expenditure Recognition

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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance cost are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

e Taxation & Irrecoverable VAT

All grant income and donations are outside the scope of VAT. Contract fees and certain other income are exempt supplies and therefore the company is not liable to be registered for VAT. Irrecoverable VAT or expenditure is attributed to the category of expenditure on which it is incurred. No provision has been made for taxation as exemption has been granted by HMRC from taxation. Under Section 466 to 493 of the Corporation Taxes Act 2010 or Section 26 of the Taxation of Capital Gains Act to the extent that surpluses and gains are applied for charitable purposes.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

f Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal and professional fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based on staff time and the usage of facilities and services for management purposes.

The allocation of support and governance costs is analysed in note 6.

g Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

h Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis.

Computer Equipment	33% on Cost
Office Furniture & Equipment	20% on Cost
Fixtures & Fittings	20% on Cost

The total of any capital grants is recognised in the Statement of Financial Activities in the year they are received as required by the SORP and not deferred over the life of the related assets.

i Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying values of their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the end of the year and their varying value. Realised and unrealised investment gains and Losses are combined in the Statement of Financial Activities.

j Pension

The pension scheme is an auto enrolment compliant scheme. The charity has no liabilities beyond making the contributions and paying across the deductions for the employee's contributions

k Operating Leases

Payments under operating losses are charged to the income and expenditure account in the period to which they relate.

l Contingent liabilities

There were no contingent liabilities on 31st March 2024 (2023: none)

m Donation Services

The charity has on average 10 volunteers at any one time assisting with providing advice. No financial value has been reflected in the accounts for these donated services.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

n Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount afforded. Prepayments are valued at the amount prepaid net of any trade discounts due.

o Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any trade discounts due.

2 Net Incoming Resources for The Year

	2024	2023
	£	£
This is stated after charging:		
Depreciation	3,166	4,071
Independent Examiners Fees	1,800	1,400
Other Financial Services	2,150	1,480
	<u>2,150</u>	<u>1,480</u>

3 Donations and Legacies

	Unrestricted	Restricted	Total 2024	2023
	£	£	£	£
Donations	12,260	-	12,260	10,298
Gift Aid	2,252	-	2,252	2,155
	<u>14,512</u>	<u>-</u>	<u>14,512</u>	<u>12,453</u>

Income from donations and legacies in the year ended 31 March 2023 all related to unrestricted funds.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

4 Income from Charitable Activities

	Unrestricted	Restricted	Total 2024
	£	£	£
AB Charitable Trust	53,750	-	53,750
Access to Justice Foundation	-	58,563	58,563
Legal Education Foundation – JFF Training Contract	-	45,500	45,500
Legal Education Foundation - Tackling Homelessness	-	50,000	50,000
The Bell Foundation Grant	-	28,133	28,133
Baring Foundation Grant	-	50,000	50,000
MMU - LASP Project	-	12,500	12,500
Pathway	-	10,000	10,000
Community Advice Outreach Project	-	8,500	8,500
Maternity action Project	-	12,000	12,000
Northern Consortium – LASP	-	15,000	15,000
GM Housing Justice Network – OAK	-	43,292	43,292
Legal Help Claims	15,317	-	15,317
Union Affiliations	845	-	845
Certificated Work	43,366	-	43,366
Miscellaneous Income	604	-	604
Membership Fees	160	-	160
	<u>114,042</u>	<u>333,488</u>	<u>447,530</u>

Prior Year

	Unrestricted	Restricted	Total 2023
	£	£	£
AB Charitable Trust	48,750	-	48,750
Access to Justice Foundation	-	73,122	73,122
S-H-E-D	-	11,667	11,667
Legal Education Foundation - Law Centre Manager/Fund-raiser	-	26,833	26,833
Legal Education Foundation - Tackling Homelessness	-	16,667	16,667
The Bell Foundation Grant	-	30,921	30,921
Baring Foundation Grant	-	54,000	54,000
MMU - LASP Project	-	10,000	10,000
University of Manchester - LASP Project	-	3,198	3,198
Pathway	-	10,000	10,000
Greater Manchester Combined Authority Grant	-	12,500	12,500
Community Advice Outreach Project	-	3,750	3,750
Maternity action Project	-	12,000	12,000
Northern Consortium – LASP	-	5,000	5,000
GM Housing Justice Network – OAK	-	15,183	15,183
Service/Fee Income	2,200	-	2,200
Legal Help Claims	6,319	-	6,319
Union Affiliations	1,490	-	1,490
Certificated Work	43,770	-	43,770
Miscellaneous Income	3,599	-	3,599
Membership Fees	80	-	80
	<u>106,208</u>	<u>284,841</u>	<u>391,049</u>

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

5 Expenditure on Charitable activities

		Advice Services	Total 2024	Total 2023
		£	£	£
Wages and Salaries	Staff Time	395,967	395,967	343,967
Rent and Rates	Floor Area	3,085	3,085	5,000
Project Partner Costs	By Project	-	-	12,736
Telephone	By Project	4,628	4,628	2,698
Travelling & Subsistence Expenses	By Project	1,543	1,543	314
Volunteer Training	By Project	-	-	350
Staff Training	By Project	1,569	1,569	321
Publications and Subscriptions	By Project	9,205	9,205	9,722
Accreditation	By Project	2,220	2,220	975
Interpreters	By Project	336	336	273
Professional Indemnity Insurance	By Project	-	-	2,214
Website Costs	By Project	67	67	31
Marketing and publicity	By Project	3,743	3,743	184
Support Costs	By Project	30,601	30,601	37,040
Governance Costs	By Project	4,702	4,702	2,893
		457,666	457,666	418,718
			2024	2023
			£	£
	Restricted Funds		333,488	284,841
	Unrestricted Funds		124,178	133,877
			457,666	418,718

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

6 Allocation of Governance and Support Costs

		Support Costs	Governance Costs	2024 Total	2023 Total
		£	£	£	£
Rent & Rates	Floor Area	12,915	-	12,915	15,500
Heat, Light and Water	Floor Area	3,085	-	3,085	5,000
Repairs and maintenance	Direct	1,728	-	1,728	127
Computer Maintenance and Software	Direct	4,629	-	4,629	3,153
Printing, post and stationery	Direct	2,481	-	2,481	2,443
Payroll Costs	Direct	1,748	-	1,748	1,773
Insurance	Direct	801	-	801	551
Miscellaneous	Direct	-	-	-	4,422
Depreciation	Direct	3,166	-	3,166	4,071
Bank and Payment Admin Charges	Direct	48	-	48	-
Accountancy	Governance	-	3,950	3,950	2,880
Legal Fees	Governance	-	752	752	13
Total		30,601	4,702	35,303	39,933

7 Staff Costs

	Total 2024	Total 2023
	£	£
Wages and Salaries	361,000	313,000
Social Security Costs	27,705	24,256
Pension costs	7,262	6,711
	395,967	343,967

No employee earned £60,000 per annum or more.

No trustees received any remuneration for their services or pension contribution during the year.

The charity considers key staff comprises both the direct and the supervising solicitor.

The remuneration, including pension contributions of key staff in the year was £104,218 (2023: £100,219).

The charity employed an average of 15 (2023: 14) people during the year.

8 Trustees Remuneration and Expenses

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

Except as disclosed, no reimbursement of expenses has been made or are due to be made to any of the directors in respect of the period. Costs for trustees totalled £nil (2023: £nil).

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

9 Fixed Assets

	Fixtures & Fixings	Computer Equipment	Furniture & Office Equipment	Total
Cost	£	£	£	£
At 1 April 2023	4,357	18,458	3,161	25,976
Additions	-	694	-	694
Disposals	-	-	-	-
At 31 March 2024	4,357	19,152	3,161	26,670
Depreciation				
At 1 April 2023	3,239	13,528	3,161	19,928
Provided in the year	746	2,420	-	3,166
Disposals	-	-	-	-
At 31 March 2024	3,985	15,948	3,161	23,094
Net Book Value				
At 31 March 2024	372	3,204	-	3,576
At 31 March 2023	1,118	4,930	-	6,048

10 Debtors and Prepayments

	Total 2024	Total 2023
	£	£
Other Debtors	14,944	28,648
Accrued Income	90,929	82,621
Prepayments	71,199	36,396
	177,072	147,665

11 Creditors: Amounts falling

	Notes	Total 2024	Total 2023
		£	£
Trade Creditors		3,469	3,587
Other Creditors		52,738	59,311
Accruals		20,943	12,622
Deferred Income	12	112,967	86,033
		190,117	161,553

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

12 Deferred Income

	Total 2024	Total 2023
	£	£
Deferred Income Comprises grants in advance		
Balance as at 1 April	86,033	81,998
Amount released to income from charitable activities	(86,033)	(81,998)
Amount deferred in year	112,967	86,033
Balance as at 31 March	112,967	86,033

13 Analysis of Charitable Funds

	Balance at 01-Apr-23	Incoming	Transfers	Outgoing	Balance at 31-Mar-24
	£	£	£	£	£
Restricted:					
Access to Justice Foundation	-	58,563	-	(58,563)	-
Legal Education Foundation – JFF Training Contract	-	45,500	-	(45,500)	-
Legal Education Foundation - Tackling Homelessness	-	50,000	-	(50,000)	-
The Bell Foundation Grant	-	28,133	-	(28,133)	-
Baring Foundation Grant	-	50,000	-	(50,000)	-
MMU - LASP Project	-	12,500	-	(12,500)	-
Pathway	-	10,000	-	(10,000)	-
Community Advice Outreach Project	-	8,500	-	(8,500)	-
Maternity action Project	-	12,000	-	(12,000)	-
Northern Consortium – LASP	-	15,000	-	(15,000)	-
GM Housing Justice Network – Oak Foundation	-	43,292	-	(43,292)	-
	-	333,488	-	(333,488)	-
Unrestricted:					
General Funds	197,542	130,047	-	(124,178)	203,411
	197,542	463,535	-	(457,666)	203,411

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

13. Analysis of Charitable Funds (continued)

Prior Year	Balance at 01-Apr-22	Incoming	Transfers	Outgoing	Balance at 31-Mar-23
	£	£	£	£	£
Restricted:					
Access to Justice Foundation	-	73,122	-	(73,122)	-
SHED	-	11,667	-	(11,667)	-
Legal Education Foundation- Law Centre Manager	-	26,833	-	(26,833)	-
The Bell Foundation Grant	-	30,921	-	(30,921)	-
Baring Foundation Grant	-	54,000	-	(54,000)	-
Greater Manchester Combined Authority Grant	-	12,500	-	(12,500)	-
Community Advice Outreach Project	-	3,750	-	(3,750)	-
University of Manchester - LASP Project	-	3,198	-	(3,198)	-
Pathway	-	10,000	-	(10,000)	-
Maternity Action Project	-	12,000	-	(12,000)	-
Northern Consortium - LASP Project	-	5,000	-	(5,000)	-
Greater Manchester Justice Network	-	15,183	-	(15,183)	-
Legal Education Foundation – Tackling Homelessness	-	16,667	-	(16,667)	-
MMU – LASP Project	-	10,000	-	(10,000)	-
		284,841	-	(284,841)	-
Unrestricted:					
General Funds	212,470	118,949	-	(133,877)	197,542
	212,470	403,790	-	(418,718)	197,542

Purpose of Restricted Funds:

Legal Education Foundation	Towards the delivery of GMLC services
Bell Foundation	Toward the costs of the GMLC domestic violence project
Legal Education Foundation- TH	Towards the legal solutions to tackling homelessness and destitution in Greater Manchester programme
Baring Foundation	Towards the cost of GMLC community hub activities
MMU- LASP	Towards the cost of a casework supervisor for students
Oak Foundation	Towards the cost of housing lawyers within GMHJN
Access to Justice Foundation	Toward the costs to support litigants in person access advice
Pathway	Towards the costs of hospital discharge advice project
Northern Consortium	Towards the costs of GMLC LARSP project
Maternity Action	Toward hosting and supporting the NW Maternity Rights project

Designated Funds:

AB Charitable Trust	Towards the delivery of GMLC services
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Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

14 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Tangible Fixed Assets	3,576	-	3,576
Net Current Assets	199,835	-	199,835
Net Assets at 31 March 2024	<u>203,411</u>	<u>-</u>	<u>203,411</u>
Prior Year			
	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Tangible Fixed Assets	6,048	-	6,048
Net Current Assets	191,494	-	191,494
Net Assets at 31 March 2023	<u>197,542</u>	<u>-</u>	<u>197,542</u>

15 Constitution

The company is limited by guarantee and does not have a share capital. In the event of a winding up all members (the trustees under the governing documents) have agreed to contribute an amount not exceeding £1.

16 Capital Commitments

	£	£
Constructed but not provided for	<u>nil</u>	<u>nil</u>

17 Operating Lease Commitments

	2024 Total	2023 Total
	£	£
The total future lease payments indicated on the lease for land and buildings are:		
Within One Year	21,250	21,250
Between 2-5 Years	11,500	32,750
	<u>32,750</u>	<u>54,000</u>

The lease on the property commenced in October 2019. It has been renewed and will expire in September 2025.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

18 Related Party Transactions

Ben Clay, is a worker at Greater Manchester Tenants Union and also a trustee of Greater Manchester Law Centre. The organisations share premises and some support costs. GMTU is also a partner in the Oaks Foundation funded project – Housing Justice Network. The Tenants Union will receive funding within this project that will be administered by GMLC as the lead body.

Denise McDowell is Chief Executive of Greater Manchester Immigration Aid Unit (GMIAU) and a Trustee of Greater Manchester Law Centre. GMIAU is also a partner in the Oak Foundation-funded project - Housing Justice Network. GMIAU will receive funding within this project that will be administered by GMLC as lead body.

Neither Trustee would receive direct financial benefit from the funding agreement

19 Ultimate Controlling Party

The company is under control of the board of management.

20 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at and amortised cost using the effective interest method.

GREATER MANCHESTER LAW CENTRE

Registered / head office address:
667/669 Stockport Road
Manchester
M12 4QE

Charity number: 1170317
Country of registration: England & Wales
Company number: 09698401

MHA
Richard House
9 Winckley Square
Preston
PR1 3HP

Dear Sirs

Financial statements for the year ended 31 March 2024

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3 We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 28 February 2024 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4 We have fulfilled our responsibilities as directors as set out in the terms of your engagement letter dated 16 January 2025, under the Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 5 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 7 The financial statements are free of material misstatements, including omissions.
- 8 The effects of any uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

- 9 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and arrangements

- 13 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

- 15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 18 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



.....
Mr A Walsh – Chair of Trustees



.....
Mr B Clay – Trustee & Treasurer

On behalf of the board of trustees

Date January 28, 2025
.....

GREATER MANCHESTER LAW CENTRE

England & Wales - Charity number 1170317

Accounts

Charity number 1170317
Company number 09698401

Greater Manchester Law Centre
Charitable Company Limited by Guarantee
Report and Financial Statements

For The Year Ended
31 March 2023

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2023

The trustees who are also directors for the purposes of company law present their annual directors report and financial statements for the charity year ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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) (October 2019)

Reference and Administrative Information

Charity Name: Greater Manchester Law Centre

Charity Number: 1170317

Company Number: 9698401

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees & Directors

Andrew Walsh	Chair
Aisha Khan	Vice Chair
Ben Clay	Treasurer
Sukhdeep Singh	
Giles Elliot	
Kevin Allsop	
Arwa Graf	
Craig Holmes	
Ciara Bartlam	
Lamin Touray	
Denise McDowell	

Director

Jason Tetley

Registered Office

667/669 Stockport Road
Manchester
M12 4QE

Registered Charity Number

1170317

Supervising Solicitor

Kathleen Cosgrove

Independent Examiners

MHA Moore and Smalley
Richard House
9 Winckley Square
Preston
Lancashire
PR1 3HP

Bankers

Lloyds Bank Plc
8 Foregate Street
Chester

Report for the trustees for the year ended 31 March 2023

Objectives and Activities

The purposes of the charity are:

- To relieve poor persons in the ten boroughs making up the counties of Greater Manchester (the designated area) by providing such persons with legal services which they could not otherwise obtain through the lack of means
- The advancement of education among persons resident or working in the designated area
- The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area

Public Benefit

The trustees confirm that they have referred to the Charity Commissions guidance on public benefit when reviewing the charities aims and objectives, in planning future activities, and setting the policies for the year.

Structure, Governance and Management

Greater Manchester Law Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 June 2015. It is registered as a charity with the charity commission with effect from 22 November 2016.

Appointment of trustees

As set out in the Articles of Association, trustees of the company, may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors are to retire.

Trustee Induction and training

Trustees undertake an induction when they join the board, discuss their prospective role and responsibilities with the Chair, the Director, and other key trustees. Any training is bespoke to this role.

Organisation

The board of trustees administers the charity. The board normally meets every two months. Senior Managers are appointed by the trustees to manage the day-to-day operations of the charity.

Achievements and Performance

The main achievements during the year are summarised in the report, below:

Trustees Report for 2022-2023

Greater Manchester Law Centre started as a **protest** against cuts and closures of law centres in Greater Manchester – and we succeeded in gathering individual and community support, so that we were able to open an office, through the commitment, enthusiasm and determination of our volunteers.

We then became a **provider**, of legal advice and representation, with huge gains for many individual people across Greater Manchester. Since August 2016 we've raised over £6 million in reclaimed welfare benefits which the DWP has wrongly refused to local people in need.

Our next aim is to become a regional hub for specialist social welfare advice, where the Law Centre acts as a **Justice Exchange** where individuals, communities, and lawyers can come together to fight for community justice and the end of poverty and injustice across Greater Manchester and the whole of the UK. **We have a vision of a fairer society.** Our advice services assist individual need and specific issues, but the problems faced by millions of people require wider solutions.

Report for the trustees for the year ended 31 March 2023 (Continued)

In April 2019 we launched our own Manifesto: “**Fighting Together for Free Access to Justice**” that detailed our demands for change. [Please see www.gmlaw.org.uk].

The Manifesto continues to act as the reference point for our policy, campaigning and service development going forward and sets out our vision of the Law Centre as a campaigning advice organisation that demands both legal and societal change to overcome the issues of social injustice and poverty facing our communities. We continue to demand:

- **The restoration of a fully funded Legal Aid system**; as a pillar of the welfare state. A system that allows people to be empowered, providing them with access to free specialist advice to enforce their rights, preventing inequality and exclusion.
- **A supportive social security system**; that protects and supports society’s most vulnerable members, without prejudice or stigma.
- **The right of everyone to a secure home**; through the protection of renters’ rights, building of public housing that is safe and secure and the ending of homelessness.
- **The right to decent jobs and fair working conditions** through the protection of employee rights
- **An end of structural inequality and discrimination and an end of the hostile environment for claimants and migrants**: for the Government to stop discriminatory policies and language that marginalises vulnerable people.
- **Investment and training of the next generation of welfare lawyers** - to ensure that specialist advice is available now and in the future to those in need
- **A nationwide network of community Law Centres** that can provide access to specialist advice to people in their community, tackling systemic injustice at both an individual and strategic level.

The Year in Context

The last year was one of both progression and challenge for the Greater Manchester Law Centre (GMLC). We saw the final easing of Covid 19 public health restrictions across the UK but as importantly we also saw the unwinding of the Covid support from national and local government that had protected many of the most vulnerable during it. In addition we also saw a huge pressure upon household budgets as the cost-of-living crisis took effect. Many of the households we supported were faced with rising bills and extreme financial pressure. We saw the courts kick back into action with evictions’ hearing recommencing at a far higher rate than pre-pandemic as the courts cleared the backlog in cases that had accrued from the pandemic, and we saw landlords seeking possession after the stay in evictions.

Achievements and Performance

This year’s annual report shows the important service that GM Law Centre delivers for the residents of Greater Manchester. We have always sought to provide support across the whole of Greater Manchester, given the location of our office it has been inevitable that most of our cases in the initial period were from the Manchester city council area. Since 2021 we have seen our service reach increase across Greater Manchester.

This trend has continued with 53% of our clients being from a non-Manchester GM borough. There is still further work to be done on this and in particular we have examined how we can partner with others to develop a hub and spoke approach to increase coverage effectively without simply diverting resources from communities that are within the direct vicinity of GMLC.

In terms of our advice service, we fully opened the offices back to the public in April 2023. We offered both a hybrid service of telephone, videocall or face-to-face advice dependent on client need. This way of working with a mixture of digital and personal appointments will undoubtedly continue, although the Law Centre’s commitment to face-to-face advice remains as strong as ever.

Report for the trustees for the year ended 31 March 2023 (Continued)

We will continue to make the case for face-to-face advice, and we launched a Neighbourhood Advice Project in 3 South Manchester wards in the year. This provides face-to-face advice from four community venues including a mosque, school, community library and a community centre on a rotating weekly basis. The aim of the project was to allow the Law Centre to gauge face-to-face advice needs post-pandemic and review the characteristics of the people that attend. This shows an older, more diverse client group with high levels of health issues and disabilities seeking face-to-face localised advice. We will use this model to both influence advice statutory commissioning models and to develop new funding relationships particularly with Manchester City Council and community health services.

Advice Services

With the return to the new post-Covid normality we saw enquiries reach record levels. It was against this background it may be surprising that we saw the overall number of cases that we actually took on reduce slightly. In part this was simply that cases are more complex eg with the demise of “Everyone’s In” the hotel accommodation programme for homeless people it took longer and became more difficult to force local authorities to house individuals as their accommodation option were more limited.

The issue of demand versus our capacity to service became more acute – we saw 12,138 advice enquiries many of which we provided initial support and information on and yet we actually took on 1,031 case.

Welfare Benefits

We took on 479 benefit cases last year, representing a small decrease of 20 cases from the year before. We saw benefit decisions taking longer with refusal rates for benefits returning to pre-pandemic levels. Our welfare rights appeals team took longer and had to push harder to get benefit paid but this was also reflected in almost £1.5m (£1.486m) of benefits being obtained for clients, up from £1.135m the year before – a 31% increase.

In the seven years since we were established, GM Law Centre has reclaimed over £6.1 m of wrongly denied benefits. Funds repatriated from Government in benefits are spent in the Greater Manchester economy benefitting everyone claimants and non-claimants alike.

Employment Advice

Our employment advice service supported 287 people which was down 8% on last year’s 314, however the number of appointments we provided actually increased. The issue was that whilst we aim to offer one-off advice, we saw a number of vulnerable clients who were pursuing cases within the Tribunal Service on multiple occasions given their needs.

We are keen to develop our employment law service going forward and were successful in securing funding for a Justice First Fellowship position to develop our employment and discrimination work. Our new Trainee Solicitor, Sarah started with us on the 1st of April 2023. With this appointment GMLC will be able to provide more community-based employment advice and will look to develop its service to include representation and advocacy.

Housing Advice

Our housing work has always been a key element of our service offer but in the last year has been under enormous pressure. The number of housing cases we took on reduced slightly from 279 to 270. As explained above in part because of the complexity of cases but also that we are having to push harder and, in many cases, undertake court action the number of full legal aid certificated cases increased by 10% to reflect this. Once again over 100 individuals were accommodated due to the law centre’s intervention and casework in ensuring that local authorities discharge their statutory homeless duties.

Report for the trustees for the year ended 31 March 2023 (Continued)

We initiated the GM Housing Justice Network in partnership with Greater Manchester Tenants Union and Greater Manchester Immigration Aid Unit as a response to the crisis in obtaining housing legal advice. This will look to coordinate programs of housing law education and information, collective action through the GM tenants Union and work with migrant and refugee communities through GMIAU. We will trial collective advice models along with undertaking strategic cases against the worst landlords and lobby and campaign for fairer housing legislation to legislation that will require social landlords to provide information through Freedom of Information.

Strategic Litigation

Our work on a case that challenged the increase in national Asylum Support allowance to destitute asylum seekers was successful in the High Court in December. The High Court ruled that the Home Secretary had acted and continued to act unlawfully by failing in her duty to provide for the essential living needs and made a mandatory order declaring that rates should be raised immediately. The impact of this was an increase of at least 10% on the allowance levels for 60,000 destitute asylum seekers and will result in millions of pounds of additional support being available to this vulnerable section of our community.

Campaigning & Partnerships

We saw over 250 people attend events in the year including an Access to Justice event in May 2022 with the Legal Action Group and Rebecca Long Bailey campaigning for better access to legal aid. In January 2023 over 100 people heard from Andy Burnham and Christian Weaver, the barrister that represented the family in the Awaab Ishak enquiry on the need for a “Hillsborough Law” to enshrine a duty of candour upon public authorities.

We saw questions asked in the House of Commons on delays in the administration of Pension Credit which resulted in additional resources to clear the backlog and an undertaking to ensure that payments were made more quickly.

We were pleased in early 2023 to launch our partnership with Maternity Action that sees us working to promote their North-West maternity rights advice service. We will host staff and services and utilise our community networks to ensure that this service is accessed by families and individuals who are treated unfairly and unlawfully by their employer.

We are pleased to participate in the Greater Manchester Pro Bono Committee that is looking to organise and coordinate access to free legal advice from volunteers of commercial firms to help meet the demand. We are using our experience in supporting Litigants in Person to help influence this to ensure that it can develop additional capacity and support to meet the obvious gaps that exist across huge areas of Greater Manchester and in many areas of law that have a day-to-day impact on people’s lives.

Developing our Infrastructure

Internally we have managed to maintain a strong infrastructure both in terms of management and resources and continue to hold a healthy financial reserve.

We have maintained a very **strong and experienced Management Committee**. We saw all Trustees remain on the Committee in the year with 2 long-standing Trustees, Denise McDowell & Ben Clay renewing their term of office by a further three years in November 2022. We have started a succession strategy for the Board and are looking at gaps in terms of diversity, experience and geographic spread to ensure our Board represents the communities of Greater Manchester that we serve.

We have seen the benefits of our automated enquiry system “enquirydesk” which went fully live in June 2022 that allows us to monitor and capture information on every call and email received on our public enquiry line. This showed that we received 15,900 calls and 12,000+ individual enquiries from the public seeking advice. The information particularly in areas of law where we do not currently provide advice eg family law will be used to both develop services and partnerships to help meet our aim of increasing access to justice.

Report for the trustees for the year ended 31 March 2023 (Continued)

We have **maintained income levels and have secured long-term income streams**. Our income was increased to £404k however our expenditure increased significantly from £398k to almost £419k largely reflecting the increased payroll costs that rose by 10%. The Trustee Board agreed to use reserves to maintain staff and ensure that salaries rose in line with inflation given the cost-of-living crisis.

Our legal aid work in the year developed although we struggled to bill as effectively as we could within the year. Our work in progress figure (ie the sums we are due on legal aid cases) rose by 45% to £108,900 This remains a major priority within the coming year to improve billing income in the year. Additional administrative staff will be employed to assist and improve billing processes. Legal Aid income will be priority in the years to come.

We continue to **aim for financial self-sufficiency**, not reliant on state funding (legal aid as run by the Legal Aid Agency), and not reliant in the long term on any one charitable trust alone.

Within the year we continued to receive support for our continued development from our major funders, Legal Education Fund and the AB Charitable Trust. We were delighted when both our longer-term strategic funders agreed to renew their support for a further three years to 2025/6.

Our work on litigants in person funded through the Access to Justice Foundation/Ministry of Justice continued primarily supporting our employment service although despite an extension the funding ended in September 2023. The trustees agreed to fund this strategically important service from reserves whilst alternative funding was sought – we were successful in securing additional Litigants in Person funding from 23/24 financial year.

Perhaps our greatest success was securing funding in December 2023 from the Oak Foundation toward the development of a Housing Justice Network for Greater Manchester – GMLC will be the consortium lead for three years on a £375,000 fund to support intensive community work to support those seeking housing advice. The project started in December 2022 and has allowed the Law Centre to employ a housing solicitor.

Finally, our work on supporting domestic violence sufferers was recognised when the funder of this project, The Bell Foundation agreed additional two -year funding until August 2025.

Individual giving and membership: We saw the number of individual standing orders stall and slightly decrease in the year. In terms of finances this was offset by an increase in union subscriptions. We actually saw monthly subscriptions increase with subscriptions and regular donations totalling £14k. Our long-term aim remains to recruit 150 members. We are renewing our efforts to grow regular giving and membership and have been considering options to relaunch our membership offer in 2024. We recognise even this will not be enough on its own to provide sustainability for the quality of work that we need to do.

The challenges ahead

We continue to offer the best available advice and support that we can but sadly, social provision has been eroded so badly that we can only tackle a small portion of the demand. Our support to families across Greater Manchester has once again kept a roof over people's heads and provided financial resources by gaining access to benefits that have been wrongfully denied.

We help as many as our resources allow but such is the weakness of the country's welfare support system, we cannot hope to meet the upward spiral of demand. We therefore continue to uphold the founding pledge of GMLC to combine our advice and support services with a determination to campaign for a change of social policy.

The victories we have won this last twelve months have not only had an impact on those living and working in Greater Manchester, but our strategic litigation work has had a significant impact on the lives of thousands of people beyond Greater Manchester too.

Report for the trustees for the year ended 31 March 2023 (Continued)

Our aim of developing the Justice Exchange is to **increase the capacity and confidence of communities to fight for their rights** individually and collectively. We will look to develop our work with community agencies to increase their advice services and work with them to obtain better outcomes for their clients **through training and second tier support**. We are keen to work collaboratively through the Justice Exchange to develop proactive advice in areas where advice is hardest to access. Our work with the GM Housing Network is big strategic step forward and will hopefully provide a model and methodology to adopt this approach across all areas of our work.

Whilst we have a positive impact it is important that we continue to focus on campaigning for policy change too. Our service delivery is vital but without a change of policy the demand for our services will continue to rise as citizens continue to suffer hardship.

In detailing the activities within this annual report we wish to pay tribute to each and every member of GM Law Centre, without your membership and commitment we would not exist. Our work as a law centre stands and falls on the hard work and skills of our staff and volunteer team.

With over sixty incoming enquiries every day their tireless work helping and supporting people in extremely difficult circumstances can be rewarding but it can also be wearing too. GM Law Centre was founded on a belief that the people of Greater Manchester needed a law centre that not only provided the best advice and support to the citizens of Greater Manchester but an organisation that also campaigned for a change in social policy. This year's annual report once again demonstrates the critical importance of that founding belief and the vital work that we are all involved in.

Financial review

We posted a substantial loss in the year, which reflected the willingness to support the continuity of services as existing grants ended and new funding was received. The healthy existing reserves allowed the Board to ensure that it could continue to provide strategic services and ensure staff were not earning less at a time of increased demand. We cannot continue to support this indefinitely however and need to ensure that our generated income through legal aid is claimed efficiently and without delay, which will be a central priority in the year ahead.

GMLC continues to develop. Over the course of the last year, we have grown our resources, taken on staff, successfully bid for funding from a wide range of sources and benefited from the generosity of many of our funders and supporters. We have developed new strategic funders including the Oak Foundation and seen our largest core strategic funders endorse our work by renewing multi-year grants until 25-26. This along with our own income provide us with confidence that we are in a position both operationally and financially to meet the challenges of the years ahead.

Figures

	31/03/23	31/03/22
Cash at Bank	£205,381	£241,310
Regular Donors	92	91
Income	£403,790	£394,241
Expenditure	£418,718	£398,467

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, will seek to keep available funds in an interest-bearing deposit account.

Report for the trustees for the year ended 31 March 2023 (Continued)

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was **£197,542** of which £191,494 are free reserves, after allowing for the carry forward of restrictive funds and funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure and to ensure there is sufficient reserves to cover any accrued redundancy liability to staff. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and donations. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. During the Pandemic in addition to the everyday risk management the trustees ensured that risks resulting specifically from COVID19 and its impact to clients, staff and the service were kept under constant review.

Plans for Future Periods

As noted in the Trustees Report, we intend to continue developing our services offered at our Stockport Road Offices, and to develop a wider reach across Greater Manchester through the development of partnerships and referral agreements with other agencies across the region. We are actively working with organisation to support communities to better understand their rights and how to enforce them, whilst making the case for legislative change where these are currently lacking. We will continue to fight together for free access to justice across the whole of Greater Manchester.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year the Trustee Board noted that Denise McDowell was chief executive officer of GMIAU and Ben Clay was a staff member of GMTU. Both of these organisations were partners and were funded through the Oak Foundation grant toward the Housing Justice Network, although neither Trustee would receive direct financial benefit from the funding agreement.

Report for the trustees for the year ended 31 March 2023 (Continued)

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

Report for the trustees for the year ended 31 March 2023 (Continued)

- Select suitable accounting principles and then apply them consistently
- Observe the methods and principles in the applicable Charities SORP (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on an ongoing concern basis unless it is appropriate to presume that the charity will not continue in business.

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

By order of the board of trustees

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



A Walsh

Chair

Date: 19/12/2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREATER MANCHESTER LAW CENTRE

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023, set out on pages 11 to 24.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 ICAEW 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:

- accounting records were not kept in respect of the accompany as required by section 386 of the 2006 Act: or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Mason

Nicola Mason FCA DChA
MHA Moore and Smalley
Richard House
Winckley Square
Preston
PR1 3HP

Date: 21/12/2023

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income From					
Donations and Legacies	3	12,453	-	12,453	13,417
Charitable Activities	4	106,208	284,841	391,049	380,805
Investment Income		288	-	288	19
Total Income		118,949	284,841	403,790	394,241
Expenditure On					
Charitable Activities	5	133,877	284,841	418,718	398,467
Total		133,877	284,841	418,718	398,467
Net Income/(Expenditure)		(14,928)	-	(14,928)	(4,226)
Transfers Between Funds	13	-	-	-	-
Net Movement in Funds		(14,298)	-	(14,298)	(4,226)
Reconciliation of Funds					
Total Funds Brought Forward	13	212,470	-	212,470	216,696
Total Funds Carried Forward		197,542	-	197,542	212,470

The statement of financial activities includes all gains and losses in the year.

The notes on pages 13 to 23 form part of these accounts.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Balance sheet as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	9		6,048		4,884
Current Assets					
Debtors and Prepayments	10	147,665		85,586	
Cash at Bank and in Hand		205,382		241,310	
		<u>353,047</u>		<u>326,896</u>	
Creditors					
Amounts falling due within one year	11	<u>(161,553)</u>		<u>(119,310)</u>	
Net Current Assets			191,494		207,586
Total Net Assets			<u>197,542</u>		<u>212,470</u>
Accumulated Reserves					
Unrestricted Funds	13		197,542		212,470
Restricted Funds	13		-		-
			<u>197,542</u>		<u>212,470</u>


For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his 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.

Approved on behalf of the board of trustees/directors.


Director
Andrew Walsh


Director
Ben Clay

Date 21/12/2023

The notes on pages 13 to 23 form part of these accounts

Company number: 09698401

Statement of Cash flows for the year ending 31 March 2023

Reconciliations for net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net Movement in Funds	(14,928)	(4,226)
Add Back Depreciation	4,071	3,626
Decrease/(Increase) in Debtors	(62,079)	(44,643)
Increase/(Decrease) in Creditors	42,241	45,266
Net Cash Used in Operating Activities	<u>(30,695)</u>	<u>23</u>
Cash Flows from Investment Activities:		
Purchase of Fixed Assets	<u>(5,233)</u>	<u>(1,337)</u>
Net Cash Provided by Investing Activities	(5,233)	(1,337)
Increase/(Decrease) in Cash and Cash Equivalents during the Year	(35,928)	(1,314)
Cash and Cash Equivalents Brought Forward	241,310	242,624
Cash and Cash Equivalent Carried Forward	<u>205,382</u>	<u>241,310</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies

a Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice. Accounting and reporting by charities preparing their accounts in accordance with the financial Reporting standard applicable in the UK and Republic of Ireland. (FRS102) issued October 2019 and the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees have considered the impact of the Government response to Covid 19 and consider that any impact on the charity can be managed appropriately.

b Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. When the requirements of the restricted funds are met (e.g., assets are purchased) the transaction is shown as a movement in funds from restricted to unrestricted funds. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be filled in the reporting period. Grants received for future periods are deferred. 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 and payable by the bank.

d Expenditure Recognition

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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance cost are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

e Taxation & Irrecoverable VAT

All grant income and donations are outside the scope of VAT. Contract fees and certain other income are exempt supplies and therefore the company is not liable to be registered for VAT. Irrecoverable VAT or expenditure is attributed to the category of expenditure on which it is incurred. No provision has been made for taxation as exemption has been granted by HMRC from taxation. Under Section 466 to 493 of the Corporation Taxes Act 2010 or Section 26 of the Taxation of Capital Gains Act to the extent that surpluses and gains are applied for charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

f Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal and professional fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based on staff time and the usage of facilities and services for management purposes.

The allocation of support and governance costs is analysed in note 7.

g Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

h Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis.

Computer Equipment	33% on Cost
Office Furniture & Equipment	20% on Cost
Fixtures & Fittings	20% on Cost

The total of any capital grants is recognised in the Statement of Financial Activities in the year they are received as required by the SORP and not deferred over the life of the related assets.

i Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying values of their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the end of the year and their varying value. Realised and unrealised investment gains and Losses are combined in the Statement of Financial Activities.

j Pension

The pension scheme is an auto enrolment compliant scheme. The charity has no liabilities beyond making the contributions and paying across the deductions for the employee's contributions

k Operating Leases

Payments under operating losses are charged to the income and expenditure account in the period to which they relate.

l Contingent liabilities

There were no contingent liabilities on 31st March 2023 (2022 none)

m Donation Services

The charity has on average 10 volunteers at any one time assisting with providing advice. No financial value has been reflected in the accounts for these donated services.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

n Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount afforded. Prepayments are valued at the amount prepaid net of any trade discounts due.

o Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any trade discounts due.

2 Net Incoming Resources for The Year

	2023	2022
This is stated after charging:		£
Depreciation	4,071	3,626
Independent Examiners Fees	1,400	1,300
Other Financial Services	1,480	1,340
	<u>1,480</u>	<u>1,340</u>

3 Donations and Legacies

	Unrestricted	Restricted	Total 2023	2022
	£	£	£	£
Donations	10,298	-	10,298	11,417
Gift Aid	2,155	-	2,155	2,000
	<u>12,453</u>	<u>-</u>	<u>12,453</u>	<u>13,417</u>

Income from donations and legacies in the year ended 31 March 2023 all related to unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

4 Income from Charitable Activities

	Unrestricted	Restricted	Total 2023
	£	£	£
AB Charitable Trust	48,750	-	48,750
Access to Justice Foundation	-	73,122	73,122
S-H-E-D	-	11,667	11,687
Legal Education Foundation- Law Centre Manager/Fund-raiser	-	26,833	26,833
Legal Education Foundation - Tackling Homelessness	-	16,667	16,667
The Bell Foundation Grant	-	30,921	30,921
Baring Foundation Grant	-	54,000	54,000
MMU - LASP Project	-	10,000	10,000
University of Manchester - LASP Project	-	3,198	3,198
Pathway	-	10,000	10,000
Greater Manchester Combined Authority Grant	-	12,500	12,500
Community Advice Outreach Project	-	3,750	3,750
Maternity action Project	-	12,000	12,000
Northern Consortium – LASP	-	5,000	5,000
GM Housing Justice Network – OAK	-	15,183	15,183
Service/Fee Income	2,200	-	2,200
Legal Help Claims	6,319	-	6,319
Union Affiliations	1,490	-	1,490
Certificated Work	43,770	-	43,770
Miscellaneous Income	3,599	-	3,599
Membership Fees	80	-	80
	<u>106,208</u>	<u>284,841</u>	<u>391,049</u>

Prior Year

	Unrestricted	Restricted	Total 2022
	£	£	£
AB Charitable Trust	45,000	-	45,000
Access to Justice Foundation	-	108,571	108,571
S-H-E-D	-	8,333	8,333
Legal Education Foundation- Justice First Fellow	-	29,913	29,913
Legal Education Foundation- Law Centre Manager/Fund-raiser	-	46,000	46,000
Law Centres Network	-	47,551	47,551
The Bell Foundation Grant	-	27,087	27,087
Manchester City Council	-	15,000	15,000
Baring Foundation Grant	-	8,333	8,333
MMU - LASP Project	-	10,000	10,000
Bristol Law Centre – LASP	-	976	976
Service/Fee Income	1,100	-	1,100
Legal Help Claims	12,798	-	12,798
Union Affiliations	1,320	-	1,320
Certificated Work	15,093	-	15,093
Miscellaneous Income	3,445	-	3,445
Membership Fees	285	-	285
	<u>79,041</u>	<u>301,764</u>	<u>380,805</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5 Expenditure on Charitable activities

		Advice Services	Total 2023	Total 2022
		£	£	£
Wages and Salaries	Staff Time	343,967	343,967	312,104
Rent and Rates	Floor Area	5,000	5,000	5,000
Project Partner Costs	By Project	12,736	12,736	30,000
Telephone	By Project	2,698	2,698	2,011
Travelling & Subsistence Expenses	By Project	314	314	131
Volunteer Training	By Project	350	350	250
Staff Training	By Project	321	321	190
Publications and Subscriptions	By Project	9,722	9,722	9,094
Accreditation	By Project	975	975	945
Interpreters	By Project	273	273	-
Professional Indemnity Insurance	By Project	2,214	2,214	1,969
Website Costs	By Project	31	31	43
Marketing and publicity	By Project	184	184	-
Support Costs	By Project	37,040	37,040	33,454
Governance Costs	By Project	2,893	2,893	3,276
		<u>418,718</u>	<u>418,718</u>	<u>398,467</u>
			2023	2022
			£	£
Restricted Funds			284,841	325,201
Unrestricted Funds			133,877	73,266
			<u>418,718</u>	<u>398,467</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6 Allocation of Governance and Support Costs

		Support Costs	Governance Costs	2023 Total	2022 Total
		£	£	£	£
Rent & Rates	Floor Area	15,500	-	15,500	15,000
Heat, Light and Water	Floor Area	5,000	-	5,000	2,400
Repairs and maintenance	Direct	127	-	127	-
Computer Maintenance and Software	Direct	3,153	-	3,153	3,239
Printing, post and stationery	Direct	2,443	-	2,443	1,237
Payroll Costs	Direct	1,773	-	1,773	1,502
Insurance	Direct	551	-	551	384
Miscellaneous	Direct	4,422	-	4,422	6,008
Depreciation	Direct	4,071	-	4,071	3,626
Bank and Payment Admin Charges	Direct	-	-	-	58
Accountancy	Governance	-	2,880	2,880	2,640
Legal Fees	Governance	-	13	13	636
Total		37,040	2,893	39,933	36,730

7 Staff Costs

	Total 2023	Total 2022
	£	£
Wages and Salaries	313,000	291,028
Social Security Costs	24,256	14,834
Pension costs	6,711	6,242
	343,967	312,104

No employee earned £60,000 per annum or more.

No trustees received any remuneration for their services or pension contribution during the year.

The charity considers key staff comprises both the direct and the supervising solicitor.

The remuneration, including pension contributions of key staff in the year was £56,155 (2022 £62,388).

The charity employed an average of 14 (2022: 13) people during the year.

8 Trustees Remuneration and Expenses

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

Except as disclosed, no reimbursement of expenses has been made or are due to be made to any of the directors in respect of the period. Travel costs for two trustees totalled £nil (2022: £nil).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9 Fixed Assets

	Fixtures & Fixings	Computer Equipment	Furniture & Office Equipment	Total
Cost	£	£	£	£
At 1 April 2022	4,357	13,225	3,161	20,743
Additions	-	5,233	-	5,233
Disposals	-	-	-	-
At 31 March 2023	4,357	18,458	3,161	25,976
Depreciation				
At 1 April 2022	2,555	10,141	3,161	15,857
Provided in the year	684	3,387	-	4,071
Disposals	-	-	-	-
At 31 March 2023	3,239	13,528	3,161	19,928
Net Book Value				
At 31 March 2023	1,118	4,930	-	6,048
At 31 March 2022	1,802	3,084	-	4,886

10 Debtors and Prepayments

	Total 2023	Total 2022
	£	£
Other Debtors	28,648	41,081
Accrued Income	82,621	27,372
Prepayments	36,396	17,131
	147,665	85,584

11 Creditors: Amounts falling

	Total 2023	Total 2022
	£	£
Trade Creditors	3,587	4,391
Other Creditors	59,311	16,625
Accruals	12,622	16,296
Deferred Income	86,033	81,998
	161,553	119,310

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12 Deferred Income

	Total 2023	Total 2022
	£	£
Deferred Income Comprises grants in advance		
Balance as at 1 April	81,998	31,724
Amount released to income from charitable activities	(81,998)	(31,724)
Amount deferred in year	86,033	81,998
Balance at 31 March	<u>86,033</u>	<u>81,998</u>

13 Analysis of Charitable Funds

	Balance at 01-Apr-22	Incoming	Transfers	Outgoing	Balance at 31- Mar-23
	£	£	£	£	£
Restricted:					
Access to Justice Foundation SHED	-	73,122	-	(73,122)	-
Legal Education Foundation- Law Centre Manager	-	26,833	-	(26,833)	-
The Bell Foundation Grant	-	30,921	-	(30,921)	-
Baring Foundation Grant	-	54,000	-	(54,000)	-
Greater Manchester Combined Authority Grant	-	12,500	-	(12,500)	-
Community Advice Outreach Project	-	3,750	-	(3,750)	-
University of Manchester - LASP Project Pathway	-	3,198	-	(3,198)	-
Maternity Action Project	-	10,000	-	(10,000)	-
		12,000	-	(12,000)	-
Northern Consortium - LASP Project		5,000	-	(5,000)	-
Greater Manchester Justice Network		15,183	-	(15,183)	-
Legal Education Foundation – Tackling Homelessness		16,667	-	(16,667)	-
MMU – LASP Project	-	10,000	-	(10,000)	-
		<u>284,841</u>	<u>-</u>	<u>(284,841)</u>	<u>-</u>
Unrestricted:					
General Funds	212,470	118,949	-	(133,877)	197,542
	<u>212,470</u>	<u>403,790</u>	<u>-</u>	<u>(418,718)</u>	<u>197,542</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13. Analysis of Charitable Funds (continued)

	Balance at 01-Apr-21	Incoming	Transfers	Outgoing	Balance at 31-Mar-22
	£	£	£	£	£
Restricted:					
Big Lottery- Celebrate Access to Justice Foundation	-	108,571	-	(108,571)	-
SHED	22,626	8,333	-	(30,959)	-
Legal Education Foundation- JFF	-	29,913	-	(29,913)	-
Legal Education Foundation- Law Centre Manager	-	46,000	-	(46,000)	-
Law Centres Network	-	47,551	-	(47,551)	-
We Love Manchester	811	-	-	(811)	-
The Bell Foundation Grant	-	27,087	-	(27,087)	-
Baring Foundation Grant	-	8,333	-	(8,333)	-
Manchester City Council	-	15,000	-	(15,000)	-
Bristol Law Centre - LASP	-	976	-	(976)	-
MMU – LASP Project	-	10,000	-	(10,000)	-
	23,437	301,764	-	(325,201)	-
Unrestricted:					
General Funds	193,259	92,477	-	(73,266)	212,470
	216,696	394,241	-	(398,467)	212,470

Purpose of Restricted Funds:

AB Charitable Trust	Towards supervising solicitor post
Legal Education Foundation	Towards establishing a law centre and engaging a supervising solicitor.
Legal Education Foundation- JFF	Toward the justice first follow programme
Legal Education Foundation- TH	Towards the legal solutions to tackling homelessness and destitution in Greater Manchester programme
Legal Education Foundation	Towards funding of law centre manager/fundraiser
We Love Manchester	Towards the cost of laptops, balance represents future depreciation
MMU- LASP	Towards the cost of a casework supervisor for students
University of Manchester- LASP	Towards the cost of a casework supervisor for students
Designated Funds:	
Seedband Trust	Earmarked for the costs of carrying out litigation, publicity and campaigning and a further year of our development manager post

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Tangible Fixed Assets	6,048	-	6,048
Net Current Assets	191,494	-	191,494
Net Assets at 31 March 2023	<u>197,452</u>	<u>-</u>	<u>197,452</u>
Prior Year			
	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Tangible Fixed Assets	4,884	-	4,884
Net Current Assets	207,586	-	207,586
Net Assets at 31 March 2022	<u>212,470</u>	<u>-</u>	<u>212,470</u>

15 Constitution

The company is limited by guarantee and does not have a share capital. In the event of a winding up all members (the trustees under the governing documents) have agreed to contribute an amount not exceeding £1.

16 Capital Commitments

	£	£
Constructed but not provided for	<u>nil</u>	<u>nil</u>

17 Operating Lease Commitments

	2023 Total	2022 Total
	£	£
The total future lease payments indicated on the lease for land and buildings are:		
Within One Year	21,250	20,500
Between 2-5 Years	32,750	54,000
	<u>54,000</u>	<u>74,500</u>

The lease on the property commenced in October 2019. It has been renewed and will expire in September 2025.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18 Related Party Transactions

Ben Clay, is a worker at Greater Manchester Tenants Union and also a trustee of Greater Manchester Law Centre. The organisations share premises and some support costs. GMTU is also a partner in the Oaks Foundation funded project – Housing Justice Network. The Tenants Union will receive funding within this project that will be administered by GMLC as the lead body.

19 Ultimate Controlling Party

The company is under control of the board of management.

20 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at and amortised cost using the effective interest method.

GREATER MANCHESTER LAW CENTRE

Registered / head office address:
667/669 Stockport Road
Manchester
M12 4QE

Charity number: 1170317
Country of registration: England & Wales
Company number: 09698401

MHA Moore and Smalley
Richard House
9 Winckley Square
Preston
PR1 3HP

Dear Sirs

Financial statements for the year ended 31 March 2023

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 March 2023 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 5 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 7 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

- 12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully


.....
Mr A Walsh – Trustee


.....
Mr B Clay - Trustee

On behalf of the board of trustees

Date 21/12/2023.....

GREATER MANCHESTER LAW CENTRE

England & Wales - Charity number 1170317

Accounts

Charity number 1170317
Company number 09698401

Greater Manchester Law Centre
Charitable Company Limited by Guarantee
Report and Financial Statements

For The Year Ended
31 March 2022



Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2022

The trustees who are also directors for the purposes of company law present their annual directors report and financial statements for the charity year ended 31 March 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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) (October 2019)

Reference and Administrative Information

Charity Name: Greater Manchester Law
Charity Number: 1170317
Company Number: 9698401

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees & Directors	Andrew Walsh Aisha Khan Ben Clay Norma Turner Sukhdeep Singh Giles Elliot Kevin Allsop A Graf Craig Holmes Ben Clay Ciara Bartlam Lamin Touray	Chair Vice Chair Treasurer (from 23 November 2021) Treasurer (to 22 November 2021) (Appointed 23 November 2021)
Secretary	Denise McDowell	Company Secretary
Director	Jason Tetley	
Registered Office	667/669 Stockport Road Manchester M12 4QE	
Registered Charity Number	1170317	
Supervising Solicitor	Kathleen Cosgrove	
Independent Examiners	MHA Moore and Smalley Richard House 9 Winckley Square Preston Lancashire PR1 3HP	
Bankers	Lloyds Bank Plc 8 Foregate Street Chester	

Report for the trustees for the year ended 31 March 2022

Objectives and Activities

The purposes of the charity are:

- To relieve poor persons in the ten boroughs making up the counties of Greater Manchester (the designated area) by providing such persons with legal services which they could not otherwise obtain through the lack of means
- The advancement of education among persons resident or working in the designated area
- The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area

Public Benefit

The trustees confirm that they have referred to the Charity Commissions guidance on public benefit when reviewing the charities aims and objectives, in planning future activities, and setting the policies for the year.

Structure, Governance and Management

Greater Manchester Law Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 June 2015. It is registered as a charity with the charity commission with effect from 22 November 2016.

Appointment of trustees

As set out in the Articles of Association, trustees of the company, may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors are to retire.

Trustee Induction and training

Trustees undertake an induction when they join the board, discuss their prospective role and responsibilities with the Chair, the Director, and other key trustees. Any training is bespoke to this role.

Organisation

The board of trustees administers the charity. The board normally meets every two months. Senior Managers are appointed by the trustees to manage the day-to-day operations of the charity.

Achievements and Performance

The main achievements during the year are summarised in the report, below:

Trustees Report for 2021-2022

The last year continued to be one of the most challenging since the Greater Manchester Law Centre (GMLC) was created out of the protest in 2016. The year was again dominated by the Covid19 pandemic with the UK and Greater Manchester entering into various lockdowns and restrictions until Summer 2021, a respite in the Summer/Autumn followed by further restriction in Winter 21/22. The impact of Covid and its aftermath will be felt for years to come.

We started as a **protest** against cuts and closures of law centres in Greater Manchester – and we succeeded in gathering individual and community support, so that we were able to open an office, through the commitment, enthusiasm and determination of our volunteers.

We then became a **provider**, of legal advice and representation, with huge gains for many individual people across Greater Manchester. Since August 2016 we've raised over £4.6 million in reclaimed welfare benefits which the DWP has wrongly refused to local people in need.

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2022 (Continued)

We next aim to become a regional hub for specialist social welfare advice, where the Law Centre acts as a **Justice Exchange** where individuals, communities, and lawyers can come together to fight for community justice and the end of poverty and injustice across Greater Manchester and the whole of the UK. **We have a vision of a fairer society.** Our advice services assist individual need and specific issues but the problems faced by millions of people require wider solutions.

In April 2019 we launched our own Manifesto: "**Fighting Together for Free Access to Justice**" that detailed our demands for change. [Please see www.gmlaw.org.uk]. The Manifesto continues to act as the reference point for our policy, campaigning and service development going forward and sets out our vision of the Law Centre as a campaigning advice organisation that demands both legal and societal change to overcome the issues of social injustice and poverty facing our communities. We continue to demand:

- **The restoration of a fully funded Legal Aid system;** as a pillar of the welfare state. A system that allows people to be empowered, providing them with access to free specialist advice to enforce their rights, preventing inequality and exclusion.
- **A supportive social security system;** that protects and supports society's most vulnerable members, without prejudice or stigma.
- **The right of everyone to a secure home;** through the protection of renters' rights, building of public housing that is safe and secure and the ending of homelessness.
- **The right to decent jobs and fair working conditions** through the protection of employee rights
- **An end of the hostile environment for claimants and migrants:** for the Government to stop discriminatory policies and language that marginalising vulnerable people and leads to injustices such as the Windrush Scandal.
- **Investment and training of the next generation of welfare lawyers** - to ensure that specialist advice is available now and in the future those in need
- **A nationwide network of community Law Centres** that can provide access to specialist advice to people in their community, tackling systemic injustice at both an individual and strategic level.

Achievements and Performance

This year's annual report shows the important service that GM Law Centre delivers for the residents of Greater Manchester. We have always sought to provide support across the whole of Greater Manchester, given the location of our office it has been inevitable that most of our cases in the initial period were from the Manchester city council area. We are very pleased to report that this last twelve months we have not only supported people in every borough across the GM region but over 50% of our clients were from outside the City of Manchester.

In terms of our advice service, we managed to offer both a remote service to ensure clients had access to legal support during restrictions as well as face-to-face appointments for those most at need. This way of working with a mixture of digital and personal appointments will undoubtedly continue, although the Law Centre's commitment to face-to-face advice remains as strong as ever.

In terms of this hybrid approach to working – we saw our case work and enquiries reach record levels, across the Board we saw enquiries both reach and then surpass pre-pandemic levels. Our casework developed as we saw additional services bed in and as we saw our team, particularly our two trainee solicitors come up to full speed. We saw overall cases increase from 756 to almost 1100 (1086) an increase of over 40%, with benefit cases in particular seeing a big increase as the benefits system kicked back into gear post-pandemic.

Report for the trustees for the year ended 31 March 2022 (Continued)

Welfare Benefits

We took on 479 benefit case last year, representing a 50% increase on the previous twelve months. The work of our welfare benefits team has this year alone secured £1.135m of incorrectly denied benefits. This figure represents a 78% increase from the £637,000 we helped secure last year. We can only deal with a limited number of cases and many people give up before they come to us. The wrongful denial of benefits increases the distress of individuals and families placing a burden on charities and local councils who face funding cuts themselves.

In the six years since we were established, GM Law Centre has reclaimed over £4.6m of wrongly denied benefits. Funds repatriated from Government in benefits are spent in the Greater Manchester economy benefitting everyone claimants and non-claimants alike.

Employment Advice

Our employment advice service has supported 314 cases a 77% increase on last year. In addition, we have been able to signpost enquiries to additional advice and support services. We continue to promote trade union membership as the best form of protection of employment rights but not everyone is a member of a union when they first experience sharp practice. The advice and employment service provision of GMLC remains a vital resource for Greater Manchester.

Housing Advice

Our housing work has always been a key element of our service offer. The number of housing cases in the last twelve months has increased by 21% to 279. Over 100 people at risk of homelessness have been housed as a direct result of GMLC casework in ensuring that local authorities discharge their statutory homeless duties.

Working closely with funders and partners we have been able to extend the housing advice available across GM. As in other areas we don't just provide advice, we have used the experience of our clients to legally challenge bad practice and bring strategic litigation cases. Using data and case work from GMLC, Salford MP Rebecca Bailey has tabled an amendment to legislation that will require social landlords to provide information through Freedom of Information.

Campaigning & Partnerships

As well as providing advice services to our clients we see our role as giving voice to our client needs. Our aim is to change policy by bringing client experiences into the public domain. Our approach includes partnership work with like-minded organisations and individuals and the use of strategic litigation to challenge injustice.

This year for the first time we received direct funding from Manchester City Council toward our Covid response work, which allowed us to offer advice and support to those impacted by the pandemic. We were particularly pleased to be recognised by the Baring Foundation as a regional advice hub where communities, campaigns and lawyers can come together to fight injustice and campaign for changes. Our major funders Legal Education Foundation & AB Charity Trust have re-iterated their support.

The pioneering programme with Manchester Metropolitan University and University of Manchester has continued with training and volunteering opportunities for students and collaboration with the UoM's Justice Hub on Oxford Road.

Working in partnership with Manchester Central Foodbank we have developed an advice project for schools which embeds specialist benefits advice with particular regard to child-related benefits. The case studies the work provides helps support families impacted by subsistence benefits and food poverty.

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2022 (Continued)

Funds from the Bell Foundation developed a domestic violence support project for women impacted by DV where English is their second language. This work has led to a strategic legal challenge and changes to housing policy.

Through the development of our Litigant in Person (LIP) service, we became the lead agency on a project to provide support to over 4000 people that cannot access legal aid in areas where legal aid is no longer available. The project was delivered in partnership with Citizens Advice Lancashire. The LIP service also provided a training programme for front-line staff and we held 5 events for 300 staff from over 150 organisations.

Our staff have developed an *access to justice* handbook and training materials on how to best access legal advice across GM to stop the advice merry-go-round as people desperate to access advice are passed from organisation to organisation.

Developing our Infrastructure

Internally we have managed to **maintain a strong infrastructure both in terms of management, finances and resources.**

We have maintained a **very strong and experienced Management Committee.** Norma Turner our long-standing Board member, who was instrumental in the establishment of the Law Centre stood down as Treasurer in November and was replaced by Ben Clay as Treasurer. Arwa Graf another long-standing volunteer and a previous employee joined the Board and provides a good operational experience of advice to the Board.

We have worked with Law Centres Network and were successful in securing Comic Relief funding to **develop our automated enquiry system** that will enable us and other law centres to deal with these more efficiently and allow in-depth data capture in both the issues our communities face as well as in the gaps of existing advice provision. The new system was developed in partnership with our community referral agencies and will hopefully enable better and more seamless referrals into our services.

We have **maintained income and sustained reserve levels.** It was unlikely we could maintain the levels of grant funding that were available through Covid. Our income dipped to just under £400,000 but our expenditure increased significantly from £337,000 to almost £400,000 largely reflecting the increased payroll costs. We invested in housing advice with the employment of a very experienced housing solicitor and part-time judge and continued to commit to our campaigning and communications work with a designated worker.

Our legal aid income in the year rose but we will not see the full impact of the cases taken on until 22/23 given that we can only bill at the end of the case and the delay in receiving the funds from the Legal Aid Agency. Legal Aid income will be priority in the years to come.

We continue to **aim for financial self-sufficiency**, not reliant on state funding (legal aid as run by the Legal Aid Agency), and not reliant in the long term on any one charitable trust alone.

Within the year we continued to receive support for our continued development from our major funders; Legal Education Fund and the Charitable Trust. In addition, we received funding from the Ministry of Justice through the Access to Justice Foundation to support litigants in person and to develop our employment service; this project is delivered across the North West in partnership with Citizens Advice Lancashire and in January were thrilled to receive 3-year funding worth £150,000 from the Baring Foundation to support our community advice work.

Individual giving and membership: We have again increase standing orders from individuals and lawyers, trades union branches and community groups to over 90 This is still below our long-standing target of 150. We are renewing our efforts to grow regular giving and membership: in particular as we look to widen and strengthen our GM-wide service offer; although we recognise even this will not be enough on its own to provide sustainability for the quality of work that we need to do.

Report for the trustees for the year ended 31 March 2022 (Continued)

The challenges ahead

Sadly, we cannot hope to meet the increasing level of demand for our services. There are obvious challenges as we see benefits reduce to pre-Covid levels and as evictions increase, early indications are in the Private Sector Rented sector these are likely to surpass the 2019 figures as rents increase and household incomes are squeezed. The potential Cost of Living crisis will impact on the poorest and most disenfranchised and will undoubtedly see demand for advice grow.

Our aim of developing the Justice Exchange is to **increase the capacity and confidence of communities to fight for their rights** individually and collectively. We will look to develop our work with community agencies to increase their advice services and work with them to obtain better outcomes for their clients **through training and second tier support**. We are keen to work collaboratively through the Justice Exchange to develop proactive advice in areas where advice is hardest to access e.g., through working with GM Tenants Union among Private Sector Tenants.

Whilst we have a positive impact it is important that we continue to focus on campaigning for policy change too. Our service delivery is vital but without a change of policy the demand for our services will continue to rise as citizens continue to suffer hardship.

In summarising the activities of the last twelve months the report records the tremendous efforts of our staff and volunteer team. The board of trustees wish to thank our staff and volunteers for their hard work and commitment to delivering Free Access to Justice for Greater Manchester. The work that we do is not easy but without it the lives of many thousands of our fellow GM citizens would be considerably more difficult. Our collective efforts continue to have a positive impact and our campaigning work seeks to bring pressure to bear on the policy makers to choose a course which treats people with decency and compassion. With the continued support of our funders and partners we will continue to campaign for a fairer society and Free and Access to Justice.

Financial review

GMLC continues to thrive. Over the course of the last year, we have grown our resources, taken on staff, successfully bid for funding from a wide range of sources, helped more clients, and benefited from the generosity of many of our funders and supporters. We have developed new strategic funders including the Baring Foundation and have seen our legal aid income increase. We are very hopeful that our largest core strategic funders will re-new multi-year grants in 2022-23.

We posted a small loss in the year, which reflected the willingness to support the continuity of services as existing grants ended and new funding was received. The large surplus posted in 20/21 allowed the Board to ensure that this was the case. Our existing reserves will be required as we enter uncertain times as finances come under pressure post-pandemic and a number of our current funding streams come to an end although we are actively seeking renewal and alternative funding to continue the volume and range of advice at least at their current levels.

Figures

	31/03/22	31/03/21
Cash at Bank	£241,310	£242,624
Regular Donors	91	83
Income	£394,241	£443,008
Expenditure	£398,467	£327,369

Report for the trustees for the year ended 31 March 2022 (Continued)

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, will seek to keep available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £212,470 of which £207,586 are free reserves, after allowing for the carry forward of restrictive funds and funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure and to ensure there is sufficient reserves to cover any accrued redundancy liability to staff. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and donations. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. During the Pandemic in addition to the everyday risk management the trustees ensured that risks resulting specifically from COVID19 and its impact to clients, staff and the service were kept under constant review.

Plans for Future Periods

As noted in the Trustees Report, we intend to continue developing our services offered at our Stockport Road Offices, and to develop a wider reach across Greater Manchester through the development of partnerships and referral agreements with other agencies across the region. We are actively working with organisation to support communities to better understand their rights and how to enforce them, whilst making the case for legislative change where these are currently lacking. We will continue to fight together for free access to justice across the whole of Greater Manchester.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Report for the trustees for the year ended 31 March 2022 (Continued)

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

Report for the trustees for the year ended 31 March 2022 (Continued)

- Select suitable accounting principles and then apply them consistently
- Observe the methods and principles in the applicable Charities SORP (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on an ongoing concern basis unless it is appropriate to presume that the charity will not continue in business.

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

By order of the board of trustees

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


A Walsh

Chair

Date: 22/12/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREATER MANCHESTER LAW CENTRE

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022, set out on pages 10 to 23

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 ICAEW 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

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act: or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Mason

Nicola Mason FCA DChA
MHA Moore and Smalley
Richard House
Winckley Square
Preston
PR1 3HP

Date: 28/12/2022

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income From					
Donations and Legacies	3	13,417	-	13,417	42,498
Charitable Activities	4	79,041	301,764	380,805	400,489
Investment Income		19	-	19	21
Total Income		92,477	301,764	394,241	443,008
Expenditure On					
Charitable Activities	5	73,266	325,201	398,467	327,369
Total		73,266	325,201	398,467	327,369
Net Income/(Expenditure)		19,211	(23,437)	(4,226)	115,639
Transfers Between Funds	13	-	-	-	-
Net Movement in Funds		19,211	(23,437)	(4,226)	115,639
Reconciliation of Funds					
Total Funds Brought Forward	13	193,259	23,437	216,696	101,057
Total Funds Carried Forward		212,470	-	212,470	216,696

The statement of financial activities includes all gains and losses in the year.

The notes on pages 13 to 23 form part of these accounts.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Balance sheet as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	9		4,884		7,176
Current Assets					
Debtors and Prepayments	10	85,586		40,943	
Cash at Bank and in Hand		241,310		242,624	
		<u>326,896</u>		<u>283,567</u>	
Creditors					
Amounts falling due within one year	11	<u>(119,310)</u>		<u>(74,047)</u>	
Net Current Assets			207,586		209,520
Total Net Assets			<u>212,470</u>		<u>216,696</u>
Accumulated Reserves					
Unrestricted Funds	13		212,470		193,259
Restricted Funds	13		-		23,437
			<u>212,470</u>		<u>216,696</u>

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his 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.

Approved on behalf of the board of trustees/directors



Director
Andrew Walsh



Director
Ben Clay

Date 22/12/2022

The notes on pages 13 to 23 form part of these accounts

Company number: 09698401

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Statement of Cash flows for the year ending 31 March 2022

Reconciliations for net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net Movement in Funds	(4,226)	115,639
Add Back Depreciation	3,626	4,268
Decrease/(Increase) in Debtors	(44,643)	(32,590)
Increase/(Decrease) in Creditors	45,266	5,159
Net Cash Used in Operating Activities	23	92,476
Cash Flows from Investment Activities:		
Purchase of Fixed Assets	(1,337)	(4,159)
Net Cash Provided by Investing Activities	(1,337)	(4,159)
Increase/(Decrease) in Cash and Cash Equivalents during the Year	(1,314)	88,317
Cash and Cash Equivalents Brought Forward	242,624	154,307
Cash and Cash Equivalent Carried Forward	241,310	242,624

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

1 Accounting Policies

a Basis of preparation and assessment of going concern

The accountants (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice. Accounting and reporting by charities preparing their accounts in accordance with the financial Reporting standard applicable in the UK and Republic of Ireland. (FRS102) issued October 2019 and the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees have considered the impact of the Government response to Covid 19 and consider that any impact on the charity can be managed appropriately.

b Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. When the requirements of the restricted funds are met (e.g., assets are purchased) the transaction is shown as a movement in funds from restricted to unrestricted funds. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be filled in the reporting period. Grants received for future periods are deferred. 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 are payable by the bank.

d Expenditure Recognition

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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance cost are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

e Taxation & Irrecoverable VAT

All grant income and donations are outside the scope of VAT. Contract fees and certain other income are exempt supplies and therefore the company is not liable to be registered for VAT. Irrecoverable VAT or expenditure is attributed to the category of expenditure on which it is incurred. No provision has been made for taxation as exemption has been granted by HMRC from taxation. Under Section 466 to 493 of the Corporation Taxes Act 2010 or Section 26 of the Taxation of Capital Gains Act to the extent that surpluses and gains are applied for charitable purposes.

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

f Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal and professional fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based on staff time and the usage of facilities and services for management purposes.

The allocation of support and governance costs is analysed in note 7.

g Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

h Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis.

Computer Equipment	33% on Cost
Office Furniture & Equipment	20% on Cost
Fixtures & Fittings	20% on Cost

The total of any capital grants is recognised in the Statement of Financial Activities in the year they are received as required by the SORP and not deferred over the life of the related assets.

i Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying values of their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the end of the year and their varying value. Realised and unrealised investment gains and Losses are combined in the Statement of Financial Activities.

j Pension

The pension scheme is an auto enrolment compliant scheme. The charity has no liabilities beyond making the contributions and paying across the deductions for the employee's contributions

k Operating Leases

Payments under operating losses are charged to the income and expenditure account in the period to which they relate.

l Contingent liabilities

There were no contingent liabilities on 31st March 2022 (2021 none)

m Donation Services

The charity has on average 10 volunteers at any one time assisting with providing advice. No financial value has been reflected in the accounts for these donated services.

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

n Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount afforded. Prepayments are valued at the amount prepaid net of any trade discounts due.

o Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any trade discounts due.

2 Net Incoming Resources for The Year

	2022	2021
This is stated after charging:		£
Depreciation	3,626	4,268
Independent Examiners Fees	1,300	1,200
Other Financial Services	1,340	1,440
	<u>1,340</u>	<u>1,440</u>

3 Donations and Legacies

	Unrestricted	Restricted	Total 2022	2021
	£	£	£	£
Donations	11,417	-	11,417	42,498
Gift Aid	2,000	-	2,000	-
	<u>13,417</u>	<u>-</u>	<u>13,417</u>	<u>42,498</u>

Income from donations and legacies in the year ended 31 March 2022 all related to unrestricted funds.

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

4 Income from Charitable Activities

	Unrestricted	Restricted	Total 2022
	£	£	£
AB Charitable Trust	45,000	-	45,000
Access to Justice Foundation	-	108,571	108,571
S-H-E-D	-	8,333	8,333
Legal Education Foundation- Justice First Fellow	-	29,913	29,913
Legal Education Foundation- Law Centre Manager/Fund-raiser	-	46,000	46,000
Law Centres Network	-	47,551	47,551
The Bell Foundation Grant	-	27,087	27,087
Manchester City Council	-	15,000	15,000
Baring Foundation Grant	-	8,333	8,333
MMU - LASP Project	-	10,000	10,000
Bristol Law Centre – LASP	-	976	976
Service/Fee Income	1,100	-	1,100
Legal Help Claims	12,798	-	12,798
Union Affiliations	1,320	-	1,320
Certificated Work	15,093	-	15,093
Miscellaneous Income	3,445	-	3,445
Membership Fees	285	-	285
	<u>79,041</u>	<u>301,764</u>	<u>380,805</u>

Prior Year

	Unrestricted	Restricted	Total 2021
			£
AB Charitable Trust	45,000	-	45,000
Access to Justice Foundation	-	50,121	50,121
SHED	-	35,000	35,000
Legal Education Foundation- Justice First Fellow	-	39,883	39,883
Legal Education Foundation- Tackling Homelessness	-	5,833	5,833
Legal Education Foundation- Law Centre Manager/Fund-raiser	-	46,000	46,000
Law Centres Network	-	140,000	140,000
Manchester Metropolitan University	-	5,000	5,000
University of Manchester	-	3,000	3,000
The Three Guineas Trust	-	4,882	4,882
We Love Mcr	-	18,500	18,500
Legal Help Claims	4,906	-	4,906
Other	-	1,304	1,304
Membership	288	-	285
Affiliations	775	-	775
	<u>50,966</u>	<u>349,523</u>	<u>400,489</u>

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

5 Expenditure on Charitable activities

		Advice Services	Total 2022	Total 2021
		£	£	£
Wages and Salaries	Staff Time	312,104	312,104	237,174
Rent and Rates	Floor Area	5,000	5,000	5,000
Project Partner Costs	By Project	30,000	30,000	31,503
Telephone	By Project	2,011	2,011	1,479
Travelling & Subsistence Expenses	By Project	131	131	-
Volunteer Training	By Project	250	250	500
Staff Training	By Project	190	190	222
Publications and Subscriptions	By Project	9,094	9,094	9,724
Accreditation	By Project	945	945	2,079
Professional Indemnity Insurance	By Project	1,969	1,969	2,600
Website Costs	By Project	43	43	46
Support Costs	By Project	33,454	33,454	34,402
Governance Costs	By Project	3,276	3,276	2,640
		<u>398,467</u>	<u>398,467</u>	<u>327,369</u>
			2022	2021
			£	£
	Restricted Funds		325,201	327,369
	Unrestricted Funds		73,266	-
			<u>398,467</u>	<u>327,369</u>

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

6 Allocation of Governance and Support Costs

		Support Costs	Governance Costs	2022 Total	2021 Total
		£	£	£	£
Rent & Rates	Floor Area	15,000	-	15,000	15,000
Heat, Light and Water	Floor Area	2,400	-	2,400	6,000
Broadband	Direct	-	-	-	662
Cleaning	Floor Area	-	-	-	134
Computer Maintenance and Software	Direct	3,239	-	3,239	4,259
Printing, post and stationery	Direct	1,237	-	1,237	1,464
Payroll Costs	Direct	1,502	-	1,502	1,221
Insurance	Direct	384	-	384	390
Miscellaneous	Direct	6,008	-	6,008	1,003
Depreciation	Direct	3,626	-	3,626	4,269
Bank and Payment Admin Charges	Direct	58	-	58	-
Accountancy	Governance	-	2,640	2,640	2,640
Legal Fees	Governance	-	636	636	-
Total		33,454	3,276	36,730	37,042

7 Staff Costs

	Total 2022	Total 2021
	£	£
Wages and Salaries	291,028	213,359
Social Security Costs	14,834	19,297
Pension costs	6,242	4,518
	312,104	237,174

No employee earned £60,000 per annum or more.

No trustees received any remuneration for their services or pension contribution during the year.

The charity considers key staff comprises both the direct and the supervising solicitor.

The remuneration, including pension contributions of key staff in the year was £62,388 (2021 £76,115).

The charity employed an average of 13 (2021: 10) people during the year.

8 Trustees Remuneration and Expenses

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

Except as disclosed, no reimbursement of expenses has been made or are due to be made to any of the directors in respect of the period. Travel costs for two trustees totalled £Nil (2021: £nil).

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

9 Fixed Assets

	Fixtures & Fixings	Computer Equipment	Furniture & Office Equipment	Total
Cost	£	£	£	£
At 1 April 2021	4,357	11,888	3,161	19,406
Additions	-	1,337	-	1,337
Disposals	-	-	-	-
At 31 March 2022	<u>4,357</u>	<u>13,225</u>	<u>3,161</u>	<u>20,743</u>
Depreciation	£	£	£	£
At 1 April 2021	1,652	7,417	3,161	12,230
Provided in the year	903	2,724	-	3,627
Disposals	-	-	-	-
At 31 March 2022	<u>2,555</u>	<u>10,141</u>	<u>3,161</u>	<u>15,857</u>
Net Book Value				
At 31 March 2022	<u>1,802</u>	<u>3,084</u>	-	<u>4,886</u>
At 31 March 2021	<u>2,705</u>	<u>4,471</u>	-	<u>7,176</u>

10 Debtors and Prepayments

	Total 2022	Total 2021
	£	£
Other Debtors	41,081	28,719
Accrued Income	27,372	1,680
Prepayments	17,131	10,544
	<u>85,584</u>	<u>40,943</u>

11 Creditors: Amounts falling

	Total 2022	Total 2021
	£	£
Trade Creditors	4,391	24,529
Other Creditors	16,625	1,620
Accruals	16,296	16,172
Deferred Income	81,998	31,724
	<u>119,310</u>	<u>74,045</u>

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

12 Deferred Income

	Total 2022	Total 2021
	£	£
Deferred Income Comprises grants in advance		
Balance as at 1 April	31,724	50,388
Amount released to income from charitable activities	(31,724)	(50,388)
Amount deferred in year	81,998	31,724
Balance at 31 March	<u>81,998</u>	<u>31,724</u>

13 Analysis of Charitable Funds

	Balance at 01-Apr-21	Incoming	Transfers	Outgoing	Balance at 31-Mar-22
	£	£	£	£	£
Restricted:					
Access to Justice Foundation	-	108,571	-	(108,571)	-
SHED	22,626	8,333	-	(30,959)	-
Legal Education Foundation- JFF	-	29,913	-	(29,913)	-
Legal Education Foundation- Law Centre Manager	-	46,000	-	(46,000)	-
Law Centres Network	-	47,551	-	(47,551)	-
We Love Manchester	811	-	-	(811)	-
The Bell Foundation Grant	-	27,087	-	(27,087)	-
Baring Foundation Grant	-	8,333	-	(8,333)	-
Manchester City Council	-	15,000	-	(15,000)	-
Bristol Law Centre - LASP	-	976	-	(976)	-
MMU – LASP Project	-	10,000	-	(10,000)	-
	<u>23,437</u>	<u>301,764</u>	-	<u>(325,201)</u>	-
Unrestricted:					
General Funds	193,259	92,477	-	(73,266)	212,470
	<u>193,259</u>	<u>92,477</u>	-	<u>(73,266)</u>	<u>212,470</u>
	<u>216,696</u>	<u>394,241</u>	-	<u>(398,467)</u>	<u>212,470</u>

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14 Analysis of Charitable Funds (continued)

	Balance at 01-Apr-20	Incoming	Transfers	Outgoing	Balance at 31-Mar-21
	£	£		£	£
Restricted:					
Big Lottery- Celebrate Access to Justice Foundation	67	-	-	(67)	-
SHED	-	35,000	-	(12,374)	22,626
The Three Guineas Trust	-	4,882	-	(4,882)	-
Legal Education Foundation- JFF	-	39,883	-	(39,883)	-
Legal Education Foundation- TH	-	5,833	-	(5,833)	-
Legal Education Foundation- Law Centre Manager Law Centres Network	-	46,000	-	(46,000)	-
We Love Manchester Manchester	1,216	18,500	-	(18,905)	811
Metropolitan University- LASP	-	5,000	-	(5,000)	-
University of Manchester- LASP	-	3,000	-	(3,000)	-
Other small grants	-	1,304	-	(1,304)	-
	<u>1,283</u>	<u>349,523</u>	<u>-</u>	<u>(327,369)</u>	<u>23,437</u>
Unrestricted:					
General Funds	99,774	93,485	-	-	193,259
	<u>101,057</u>	<u>443,008</u>	<u>-</u>	<u>(327,369)</u>	<u>216,696</u>

Purpose of Restricted Funds:

AB Charitable Trust	Towards supervising solicitor post
Legal Education Foundation	Towards establishing a law centre and engaging a supervising solicitor.
Legal Education Foundation- JFF	Toward the justice first follow programme
Legal Education Foundation- TH	Towards the legal solutions to tackling homelessness and destitution in Greater Manchester programme
Legal Education Foundation	Towards funding of law centre manager/fundraiser
We Love Manchester	Towards the cost of laptops, balance represents future depreciation
MMU- LASP	Towards the cost of a casework supervisor for students
University of Manchester- LASP	Towards the cost of a casework supervisor for students
Designated Funds:	
Seedband Trust	Earmarked for the costs of carrying out litigation, publicity and campaigning and a further year of our development manager post

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

15 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Tangible Fixed Assets	4,884	-	4,884
Net Current Assets	207,586	-	207,586
Net Assets at 31 March 2022	<u>212,470</u>	<u>-</u>	<u>212,470</u>
Prior Year			
	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Tangible Fixed Assets	6,365	811	7,176
Net Current Assets	186,894	22,626	209,520
Net Assets at 31 March 2021	<u>193,259</u>	<u>23,437</u>	<u>216,696</u>

16 Constitution

The company is limited by guarantee and does not have a share capital. In the event of a winding up all members (the trustees under the governing documents) have agreed to contribute an amount not exceeding £1.

17 Capital Commitments

	£	£
Constructed but not provided for	<u>nil</u>	<u>nil</u>

18 Operating Lease Commitments

	2022 Total	2021 Total
	£	£
The total future lease payments indicated on the lease for land and buildings are:		
Within One Year	20,500	20,000
Between 2-5 Years	54,000	10,000
	<u>74,500</u>	<u>30,000</u>

The lease on the property commenced in October 2019. It has been renewed and will expire in September 2025.

19 Related Party Transactions

Denise McDowell is chief executive of Greater Manchester Immigration Aid Unit (GMIAU) and also a trustee of GMLC. The organisations share premises and some support costs.

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

20 Ultimate Controlling Party

The company is under control of the board of management.

21 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at and amortised cost using the effective interest method.

GREATER MANCHESTER LAW CENTRE

England & Wales - Charity number 1170317

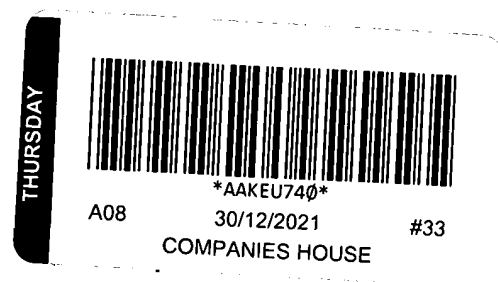
Accounts

Charity number 1170317
Company number 09698401

Greater Manchester Law Centre

Charitable Company Limited by Guarantee
Report and Financial Statements

For The Year Ended
31 March 2021



Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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Report for the trustees for the year ended 31 March 2021

Objectives and Activities

The purposes of the charity are:

- To relieve poor persons in the ten boroughs making up the counties of Greater Manchester (the designated area) by providing such persons with legal services which they could not otherwise obtain through the lack of means
- The advancement of education among persons resident or working in the designated area
- The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area

Public Benefit

The trustees confirm that they have referred to the charity commissions guidance on public benefit when reviewing the charities aims and objectives, in planning future activities, and setting the policies for the year.

Structure, Governance and Management

Greater Manchester Law Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 June 2015. It is registered as a charity with the charity commission with effect from 22 November 2016.

Appointment of trustees

As set out in the Articles of Association, trustees of the company, may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors are to retire.

Trustee Induction and training

Trustees undertake an induction when they join the board, discuss their prospective role and responsibilities with the Chair, the Director, and other key trustees. Any training is bespoke to this role.

Organisation

The board of trustees administers the charity. The board normally meets every two months. Senior Managers are appointed by the trustees to manage the day-to-day operations of the charity.

Achievements and Performance

The main achievements during the year are summarised in the report, below:

Trustees Report For 2020-2021

We started as a **protest** against cuts and closures of law centres in Greater Manchester -and we succeeded in gathering individual and community support, so that we were able to open an office, through the commitment, enthusiasm, and determination of our volunteers.

We then became a **provider**, of legal advice and representation, with huge gains for many individual people across Greater Manchester. Since August 2016 we've raised over £3.5 million in reclaimed welfare benefits which the DWP has wrongly refused to local people in need.

We have a vision of a fairer society. Our advice services assist individual need and specific issues, but the problems faced by millions of people require wider solutions.

In April 2019 we launched our own Manifesto: "**Fighting Together for Free Access to Justice**" that detailed our demands or change. [Please see www.gmlaw.org.uk].

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2021 (Continued)

The Manifesto confirmed that at heart the Law Centre is a campaigning advice organisation that demands both legal and societal change to overcome the issues of social injustice and poverty facing our communities. We demand:

- **The restoration of a fully funded Legal Aid system;** as a pillar of the welfare state. A system that allows people to be empowered, providing them with access to free specialist advice to enforce their rights, preventing inequality and exclusion.
- **A supportive social security system:** that protects and supports society's most vulnerable members, without prejudice or stigma.
- **The right of everyone to a secure home;** through the protection of renter's rights, building of public housing that is safe and secure and the ending of homelessness.
- **An end of the hostile environment for claimants and migrants:** for the Government to stop discriminatory policies and language that marginalises vulnerable people and leads to injustices such as the Windrush Scandal.
- **Investment and training of the next generation of welfare lawyers** - to ensure that specialist advice is available now and in the future of those in need
- **A nationwide network of community Law Centres** that can provide access to specialist advice to people in their community, tackling systemic injustice at both an individual and strategic level.

Achievements and Performance

The last year has been one of the most challenging since the Greater Manchester Law Centre (GMLC) was created out of the protest in 2016. The year was dominated by the Covid19 pandemic with the UK entering into lockdown in Mid-March 2020 and Greater Manchester itself as a region being under severe restrictions for almost an entire year, despite a brief respite in summer 2020.

The challenge we faced was to continue to provide a responsive advice service to our community safely and inclusively. We moved our advice services remotely during the initial stages of the lockdown with enquiries being dealt with by telephone and where appropriate by teleconference through Teams and Zoom. We were aware that for some clients remote advice is not the way forward and we remain committed to face-to-face advice. We developed a risk-assessed in person appointment service for those that are vulnerable and this is under constant review.

Legal Advice & Representation

Despite the pandemic we managed to develop our advice and representation services and were able to take on more cases across more areas of law than ever before.

The number of enquiries from the public was slightly down on the previous year reflecting the fall off in demand during the initial lockdown in Mar – June 2020, but we still dealt with almost 2,000 contacts from individuals seeking advice, primarily through our telephone enquiry line.

The actual number of cases and individuals that received specialist advice increased. This reflected the additional capacity that we have developed; through the recruitment of new staff and the on-going development and commitment of our volunteer advisors. In the year GMLC managed to undertake over

- 750 cases which was up from 450 cases in the previous year.
- 230 Housing Cases and a further 200+ initial enquiries
- 319 Benefit Cases
- 30 Public Law Challenges
- 177 Employment Cases with a primarily volunteer service until January 2021

Report for the trustees for the year ended 31 March 2021 (Continued)

We have supported people in every borough across the GM region, over 40% of our clients are from outside the City of Manchester.

The impact of this work can be illustrated in a number of ways:

Stopping Homeless and preventing destitution: GMLC prevented the Home Office from evicting over 4,000 destitute failed asylum seekers from temporary accommodation through strategic litigation in late 2020 and early 2021. The importance of this work has been acknowledged nationally and led to our own Kathy Cosgrove being recognised as Legal Aid Housing Lawyer of the Year for her work on the case.

In addition, over 100 people at risk of homelessness have been housed as a result of GMLC casework in ensuring that local authorities discharge their statutory homeless duties.

£637,000 to Greater Manchester residents in reclaimed benefits from benefit appeals and casework.

Since 2016 GMLC has reclaimed over £3.5m of wrongly refused benefits to local people in need.

Campaigning & Community Support

The impact of the Covid19 overall, has magnified the issues facing the poor and marginalised, shining a spotlight on the structural inequality that exists within UK society. Those from BAMER Communities, those on low incomes, in overcrowded houses, and people in insecure employment have been affected most; both in terms of the health and economic impact.

The crisis provided real examples of the power of communities to act collectively and support the most vulnerable: thousands of people across Greater Manchester have been involved in neighbourhood mutual aid and support. We have also seen a growing recognition that benefits and low income employment has fuelled food poverty. We saw structural changes in employment markets and more unscrupulous employers using the pandemic to alter workers' terms and conditions through "Fire and Re-Hire." The Black Lives Matter movement has brought the issues of institutional racism and the social and economic injustice faced by black people to the forefront and inspired a new generation of activists across Greater Manchester and the wider UK.

The Covid19 pandemic also demonstrated the immense power of the State to act, quickly and decisively to avert crisis where there is a political will to do so. We have demanded that Government uses the opportunity of the pandemic to go further and undertake a series of changes to eradicate the long standing issues of poverty, employment and housing insecurity and the hostile environment.

GMLC has focussed its community and campaigning work on a number of areas:

COVID Support – we developed a Covid Survival Guide and distributed 10,000 of these to local organisations with information on housing, benefit and employment issues. We supported the Zero Covid campaign highlighting the systemic failures in the Government response to the pandemic. We have started to work with the Long Covid Support Group to fully explore the issues facing the long-term effects of the virus, who are facing job insecurity with little protection under existing employment law.

Benefit Poverty – the £20 Universal Credit uplift showed there was a recognition of the desperately low poverty levels that benefits had been set at. GMLC campaigned both for the extension of the uplift to all "legacy" benefits and for the longer term raising of all benefits to eradicate years of under-funding by successive governments.

Homelessness and evictions prevention: GMLC has continued to work with others to highlight the Government's refusal to enact legislation that will provide long-term protection for tenants, through abolishing no-fault evictions and providing better security for renters. The failure to do so means in **Greater Manchester over**

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2021 (Continued)

20,000 households are still at risk of eviction. We have also sought commitments from social landlords to take the lead in not using mandatory grounds to evict their tenants.

Employment Rights: we have developed our employment service to provide individual advice whilst calling for workers to organise for better terms and conditions, working with unions and campaigners to produce materials for care workers and those impacted by Long-Covid.

Immigration Support and advice: We were part of a coalition of North West providers, co-ordinated by GM Immigration Aid Unit, that sought to share information and learning on issues facing those within the immigration system.

Training the Next Generation of Social Welfare Lawyers

We have continued to progress the law careers of **new social welfare lawyers**, arising from our work with local universities. Their students represent law centre appellants in Social Security Tribunals and increasingly use this experience to good effect in developing their own careers – we have seen 6 volunteers gain barrister “pupillages”. The 2 trainee lawyers funded through the Justice First Fellowship have continued to develop and we have committed to retain them both post-qualification, building our long-term advice capacity and demonstrating our commitment to “growing our own” lawyers.

Developing our Infrastructure

Internally we have managed to **maintain a strong infrastructure both in terms of management, finances and resources.**

We have maintained a very **strong and experienced Management Committee.** Andy Walsh became chair in November picking up the baton from John Nicholson, who had guided GMLC and the Board from its inception. In addition three new Trustees were recruited; bringing a diverse range of skills and experience to complement the existing board members.

We have invested in a new case management system and upgraded IT systems to meet the challenge of remote working.

We have **maximised income and increased our reserve** levels. We saw our income more than double in the year as we were successful in obtaining grants across a wide-range of activities. Income rose from £214,000 to over £443,008 and we saw our reserves more than double. In addition we saw our staff numbers increase from 8 to 12 as we recruited new project staff and invested in our campaigns work with a designated staff member.

Our legal aid income in the year was disappointing and reflected both our concentration on non-legal aid areas of advice such as welfare benefits and employment advice and the difficulties in ensuring we were billing for the work we did do remotely. Whilst we do not wish to be wholly reliant on Legal Aid Income it will remain an important part of our funding going forward and this will be a priority in the year ahead. There is more scope to develop this income as we take on more strategic litigation, and as our trainee lawyers develop their own case work.

We continue to **aim for financial self-sufficiency**, not reliant on state funding (legal aid as run by the Legal Aid Agency), and not reliant in the long term on any one charitable trust alone.

Report for the trustees for the year ended 31 March 2021 (Continued)

Within the year we continued to receive support for our continued development from our major funders; Legal Education Fund and the ABC Charitable Trust. In addition we received funding from the Ministry of Justice through the Access to Justice Foundation to support litigants in person and to develop our employment service; this project is delivered across the North West in partnership with Citizens Advice Lancashire.

Report for the trustees for the year ended 31 March 2021 (Continued)

Individual giving and membership: We have gained more than 80 standing orders from individuals and lawyers, trades union branches and community groups. This is still below our long-standing target of 150. We need to renew our efforts to grow regular giving and membership: in particular as we look to widen and strengthen our GM-wide service offer; although we recognise even this will not be enough on its own to provide sustainability for the quality of work that we need to do.

Most of all, we continue to be supported by a **fantastically committed range of volunteers**. Even during lockdown there are still over 50 people volunteering with the law centre each month, ensuring that our fight for free access to justice, is more than a slogan.

Looking Ahead

The impact of the Covid19 pandemic will be felt for months, if not years to come and our challenge is to both continue to provide responsive advice services to those affected but also to use our experience to push for wider policy changes.

We are already seeing a regression in the Government support available to the poorest in Society – the ending of the Universal Credit Uplift in October 2021 will see 200,000 households put back into poverty.

Large numbers of people have to top up their rent from benefits, not because they live in large or opulent houses but simply because market rent is now far above housing benefit levels in the areas they live.

Housing insecurity will only rise over the coming months as the courts start to deal with eviction, which have a limited or no legal defence, but are based upon rent arrears arising out of the economic impact of Covid.

We are faced with on-going redundancies and job losses and there is the potential for some employers to use this opportunity to reduce wages and working conditions – 20% of GM employees currently earn under the Real living wage and in work poverty is on the rise.

We welcome the campaigns against food poverty and acknowledge the amazing work of local activists and projects in meeting the needs of their neighbours and communities but the fact remains that the latest GM Poverty Action report shows that there are 620,000 people across the region live below the poverty line.

The Board has undertaken a strategic review in the past few months aiming to put the Manifesto ambitions into action and to build upon the expansion in services that we have seen over the last year.

Our aim is that GMLC becomes a hub of specialist advice and a space where the community, campaigners and lawyers can exchange their skills, knowledge and experience in fighting for justice. GMLC aims to not only be provide advice services but to become a resource to other organisations in upskilling their workers and fighting for their clients' rights. We will collaborate with others in fighting for change; from tenants' rights to combatting structural inequality with disability rights and racial equality campaigners. We will add our voice and support those opposing the proposed Police & Crime Bill that will restrict the very ability of community to protest against the injustices they face.

We will do this by:

Continuing to undertake strategic challenges against systemic injustice; in the Welfare Benefits system, housing and homelessness administration and practice and against unfair Government policy against asylum seekers.

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Report for the trustees for the year ended 31 March 2021 (Continued)

Fighting every eviction and continuing to support tenants groups to establish and provide mutual aid whilst providing advice, training and materials to those affected. Publicising and supporting the work of the Renters Reform Coalition.

Developing our employment advice service and working with unions and other workers' rights campaigners and developing resources so that employees are aware of their rights and how to exercise them.

Developing training and support with front-line agencies across the region, allowing better access to our specialist advice services and referrals to those that require representation.

All this will **inform our policy demands**. We continue to take up both individual cases and wider issues with policy makers and politicians. **Publicising the fight for justice** by ourselves and others through our campaigning work and our newsletter, social media and newsletters.

We want to be outward-looking, developing joint services and fund-raising in Greater Manchester. We want upward-looking promotion of policy demands to government and other policy-makers; and we need to secure the base of the law centre through strategic management of finances, premises and workforce.

We will work as community activists across Greater Manchester, using our legal skills and knowledge, not as detached "Activist Lawyers" but as advocates and representatives of local people, highlighting injustice and fighting together with them and others to combat the poverty and inequality that they face every day.

Financial Review

GMLC continues to thrive. Over the course of the last year, we have grown our resources, taken on staff, successfully bid for funding from a wide range of sources, helped more clients, and benefited from the generosity of many of our funders and supporters.

We managed to derive a surplus driven by a number of large grant donations in the year that allowed us to double our income, although this also funded a significant increase in staff and on-going overheads that will need to be managed going forward. Reserves will be required as we enter uncertain times as finances come under pressure post-pandemic and a number of our current funding streams come to an end.

Figures

	31/3/21	31/3/20
Cash at Bank	£242,624	£154,307
Regular Donors	83	71
Income	£443,008	£214,231
Expenditure	£327,369	£213,305

Report for the trustees for the year ended 31 March 2021 (Continued)

Investment Powers and Policy

The trustees, having regard to the liquidity requirements of operating the charity will seek to keep available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves on 31 March 2021 was £193,259 of which £186,894 are free reserves, after allowing for the carry forward of restricted funds and funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure and to ensure there is sufficient reserves to cover any accrued redundancy liability to staff. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and donations. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks which the charity is exposed, and systems have been established to mitigate those risks. During the Pandemic in addition to the everyday risk management, the trustees ensured that risks resulting specifically from COVID19 and its impact to clients, staff and the service were kept under constant review.

Plans for Future Periods

As noted in the Trustees' Report, we intend to continue developing our services offered at Stockport Road Offices, and to develop a wider reach across Greater Manchester through the development of partnerships and referral agreements with other agencies across the region. We will continue to fight together for free access to justice across the whole of Greater Manchester.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Greater Manchester Law Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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

Report for the trustees for the year ended 31 March 2021 (Continued)

- Select suitable accounting principles and then apply them consistently
- Observe the methods and principles in the applicable Charities SORP (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on an ongoing concern basis unless it is appropriate to presume that the charity will not continue in business.

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

By order of the board of trustees

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



A Walsh

Chair

Date: 22/12/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREATER MANCHESTER LAW CENTRE

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021, set out on pages 11 to 24

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 ICAEW 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

- accounting records were not kept in respect of the accompany as required by section 386 of the 2006 Act: or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Mason

Nicola Mason FCA DChA
MHA Moore and Smalley
Richard House
Winckley Square
Preston
PR1 3HP

Date: 29/12/2021

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income From					
Donations and Legacies	3	42,498	-	42,498	14,158
Charitable Activities	4	50,966	349,523	400,489	180,604
Other Trading Activities	5	-	-	-	19,435
Investment Income		21		21	34
Total Income		<u>93,485</u>	<u>349,523</u>	<u>443,008</u>	<u>214,231</u>
Expenditure On					
Charitable Activities	6	-	327,369	327,369	213,187
Raising Funds	6	-	-	-	317
Total		<u>-</u>	<u>327,369</u>	<u>327,369</u>	<u>213,504</u>
Net Income/(Expenditure)		93,485	22,154	115,639	727
Transfers Between Funds	14	-	-	-	-
Net Movement in Funds		<u>93,485</u>	<u>22,154</u>	<u>115,639</u>	<u>727</u>
Reconciliation of Funds					
Total Funds Brought Forward	14	99,774	1,283	101,057	100,333
Total Funds Carried Forward		<u>193,259</u>	<u>23,437</u>	<u>216,696</u>	<u>101,057</u>

The statement of financial activities includes all gains and losses in the year.

The notes on pages 14 to 24 form part of these accounts.

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Balance sheet as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	10		7,176		7,285
Current Assets					
Debtors and Prepayments	11	40,943		8,353	
Cash at Bank and in Hand		242,624		154,307	
		<u>283,567</u>		<u>162,660</u>	
Creditors					
Amounts falling due within one year	12	<u>(74,047)</u>		<u>(68,888)</u>	
Net Current Assets			209,520		93,772
Total Net Assets			<u>216,696</u>		<u>101,057</u>
Accumulated Reserves					
Unrestricted Funds	14		193,259		99,774
Restricted Funds	14		23,437		1,283
			<u>216,696</u>		<u>101,057</u>

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his 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.

Approved on behalf of the board of trustees/directors



Director
Andrew Walsh



Director
Ben Clay

Date 22/12/2021

The notes on pages 14 to 24 form part of these accounts

Company number: 09698401

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Statement of Cash flows for the year ending 31 March 2021

Reconciliations for net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net Movement in Funds	115,639	727
Add Back Depreciation	4,268	1,987
Decrease/(Increase) in Debtors	(32,590)	14,790
Increase/(Decrease) in Creditors	5,159	17,459
Net Cash Used in Operating Activities	<u>92,476</u>	<u>34,963</u>
Cash Flows from Investment Activities:		
Purchase of Fixed Assets	<u>(4,159)</u>	<u>(6,601)</u>
Net Cash Provided by Investing Activities	(4,159)	(6,601)
Increase/(Decrease) in Cash and Cash Equivalents during the Year	88,317	28,382
Cash and Cash Equivalents Brought Forward	154,307	125,945
Cash and Cash Equivalent Carried Forward	<u><u>242,624</u></u>	<u><u>154,307</u></u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting Policies

a Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice. Accounting and reporting by charities preparing their accounts in accordance with the financial Reporting standard applicable in the UK and Republic of Ireland. (FRS102) issued October 2019 and the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees have considered the impact of the Government response to Covid 19 and consider that any impact on the charity can be managed appropriately.

b Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. When the requirements of the restricted funds are met (e.g., assets are purchased) the transaction is shown as a movement in funds from restricted to unrestricted funds. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be filled in the reporting period. Grants received for future periods are deferred. 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 and payable by the bank.

d Expenditure Recognition

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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

e Taxation & Irrecoverable VAT

All grant income and donations are outside the scope of VAT. Contract fees and certain other income are exempt supplies and therefore the company is not liable to be registered for VAT. Irrecoverable VAT or expenditure is attributed to the category of expenditure on which it is incurred. No provision has been made for taxation as exemption has been granted by HMRC from taxation. Under Section 466 to 493 of the Corporation Taxes Act 2010 or Section 26 of the Taxation of Capital Gains Act to the extent that surpluses and gains are applied for charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

f Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal and professional fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based on staff time and the usage of facilities and services for management purposes.

The allocation of support and governance costs is analysed in note 7.

g Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

h Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis.

Computer Equipment	33 33% on asst
Office Furniture & Equipment	20% on Cost
Fixtures & Fittings	20% on Cost

The total of any capital grants is recognised in the Statement of Financial Activities in the year they are received as required by the SORP and not deferred over the life of the related assets.

i Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying values of their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the end of the year and their varying value. Realised and unrealised investment gains and Losses are combined in the Statement of Financial Activities.

j Pension

The pension scheme is an auto enrolment compliant scheme. The charity has no liabilities beyond making the contributions and paying across the deductions for the employee's contributions

k Operating Leases

Payments under operating losses are charged to the income and expenditure account in the period to which they relate.

l Contingent liabilities

There were no contingent liabilities on 31st March 2021 (2020 none)

m Donation Services

The charity has on average 10 volunteers at any one time assisting with providing advice. No financial value has been reflected in the accounts for these donated services.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

n Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount afforded. Prepayments are valued at the amount prepaid net of any trade discounts due.

o Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any trade discounts due.

2 Net Incoming Resources for The Year

	2021	2020
This is stated after charging:		£
Depreciation	4,268	1,987
Independent Examiners Fees	1,200	811
Other Financial Services	1,440	840
	<u>1,440</u>	<u>840</u>

3 Donations and Legacies

	Unrestricted	Restricted	Total 2021	2020
	£	£	£	£
Donations	42,498	-	42,498	12,478
Gift Aid	-	-	-	1,680
	<u>42,498</u>	<u>-</u>	<u>42,498</u>	<u>14,158</u>

Income from donations and legacies in the year ended 31 March 2020 all related to unrestricted funds.

4 Income from Charitable Activities

	Unrestricted	Restricted	Total 2021
	£	£	£
AB Charitable Trust	45,000	-	45,000
Access to Justice Foundation	-	50,121	50,121
SHED	-	35,000	35,000
Legal Education Foundation- Justice First Fellow	-	39,883	39,883
Legal Education Foundation- Tackling Homelessness	-	5,833	5,833
Legal Education Foundation- Law Centre Manager/Fund-raiser	-	46,000	46,000
Law Centres Network	-	140,000	140,000
Manchester Metropolitan University	-	5,000	5,000
University of Manchester	-	3,000	3,000
The Three Guineas Trust	-	4,882	4,882
We Love Mcr	-	18,500	18,500
Legal Help Claims	4,906	-	4,906
Other	-	1,304	1,304
Affiliations	775	-	775
Membership	285	-	285
	<u>50,966</u>	<u>349,523</u>	<u>400,489</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Prior Year

	Unrestricted	Restricted	Total 2020
			£
AB Charitable Trust (£18,760 released)	33,750	18,750	52,500
Legal Education Foundation	-	18,750	18,750
Legal Education Foundation- Justice First Fellow	-	19,167	19,167
Legal Education Foundation- Tackling Homelessness	-	32,333	32,333
Legal Education Foundation- JFF Training Contract	-	9,971	9,971
Guardian Christmas Appeal Grant	-	17,500	17,500
Manchester Metropolitan University	-	12,500	12,500
University of Manchester	-	7,583	7,583
We Love Mcr	-	1,216	1,216
Legal Help Claims	7,944	-	7,944
Other	119	-	119
Affiliations	680	-	680
Membership	341	-	341
	<u>42,834</u>	<u>137,770</u>	<u>180,604</u>

5 Income from other Trading Activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Fundraising Events	-	-	-	2,551
Staff Secondment	-	-	-	-
Certificated Work	-	-	-	15,009
Contributor to Running Costs (GMIAU)	-	-	-	1,875
	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,435</u>

Income from trading activities in the year ended 31 March 2020 was unrestricted.

6 Expenditure on Raising Funds

Expenditure on Raising Funds	Total 2021	Total 2020
	£	£
Fees for certificated work	-	317
	<u>-</u>	<u>317</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Expenditure on Charitable Activities

		Advice Services	Total 2021	Total 2020
		£	£	£
Wages and Salaries	Staff Time	237,174	237,174	135,397
Recruitment Costs	Staff Time	-	-	1,250
Childcare Voucher Admin Fees	Staff Time	-	-	39
Rent and Rates	Floor Area	5,000	5,000	1,743
Project Partner Costs	By Project	31,503	31,503	10,000
Consultancy & External Workers	By Project	-	-	13,200
Telephone	By Project	1,479	1,479	1,270
Travelling & Subsistence Expenses	By Project	-	-	332
Volunteer Expenses	By Project	-	-	646
Volunteer Training	By Project	500	500	-
Staff Training	By Project	222	222	662
Publications and Subscriptions	By Project	9,724	9,724	1,997
Accreditation	By Project	2,079	2,079	756
Professional Indemnity Insurance	By Project	2,600	2,600	3,378
Website Costs	By Project	46	46	14
Marketing & Publicity	By Project	-	-	749
Support Costs	By Project	34,402	34,402	40,953
Governance Costs	By Project	2,640	2,640	811
		327,369	327,369	213,187
			2021	2020
			£	£
	Restricted Funds		327,369	144,923
	Unrestricted Funds		-	68,581
			327,369	213,504

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

7 Allocation of Governance and Support Costs

		Support Costs	Governance Costs	2021 Total	2020 Total
		£	£	£	£
Rent & Rates	Floor Area	15,000	-	15,000	15,686
Heat, Light and Water	Floor Area	6,000	-	6,000	3,378
Broadband	Direct	662	-	662	709
Repairs & Maintenance	Floor Area	-	-	-	6,197
Moving Costs	Direct	-	-	-	2,055
Cleaning	Floor Area	134	-	134	1,030
Computer Maintenance and Software	Direct	4,259	-	4,259	3,496
Minor Equipment	Direct	-	-	-	-
Printing, post and stationery	Direct	1,464	-	1,464	4,098
Payroll Costs	Direct	1,221	-	1,221	840
Insurance	Direct	390	-	390	378
Miscellaneous	Direct	1,003	-	1,003	1,044
Depreciation	Direct	4,269	-	4,269	1,986
Bank and Payment Admin Charges	Direct	-	-	-	56
Accountancy	Governance	-	2,640	2,640	811
Legal Fees	Governance	-	-	-	-
Total		34,402	2,640	37,042	41,764

8 Staff Costs

	Total 2021	Total 2020
	£	£
Wages and Salaries	213,359	125,570
Social Security Costs	19,297	6,498
Pension costs	4,518	2,229
	237,174	135,397

No employee earned £60,000 per annum or more.

No trustees received any remuneration for their services or pension contribution during the year.

The charity considers key staff comprises both the direct and the supervising solicitor.

The remuneration, including pension contributions of key staff in the year was £76,115 (2020 £64,541).

The charity employed an average of 10 (2020 7) people during the year.

9 Trustees Remuneration and Expenses

No remuneration has been paid or is due to be paid to any of the trustees in respect of the of the period. Except as disclosed no reimbursement of expenses has been made or is due to be made to any of the directors in respect of the period. Travel two trustees £Nil (2020: £1,023).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

10 Fixed Assets

	Fixtures & Fixings	Computer Equipment	Furniture & Office Equipment	Total
Cost	£	£	£	£
At 1 April 2020	4,357	7,729	3,161	15,247
Additions	-	4,159	-	4,159
Disposals				
At 31 March 2021	<u>4,357</u>	<u>11,888</u>	<u>3,161</u>	<u>19,406</u>
Depreciation	£	£	£	£
At 1 April 2020	749	4,695	2,518	7,962
Provided in the year	903	2,722	643	4,268
Disposals				
At 31 March 2021	<u>1,652</u>	<u>7,417</u>	<u>3,161</u>	<u>12,230</u>
Net Book Value				
At 31 March 2021	<u>2,705</u>	<u>4,471</u>	<u>-</u>	<u>7,176</u>
At 31 March 2020	<u>3,357</u>	<u>3,035</u>	<u>893</u>	<u>7,285</u>

11 Debtors and Prepayments

	Total 2021	Total 2020
	£	£
Other Debtors	28,719	2,591
Accrued Income	1,680	3,237
Prepayments	10,544	2,525
	<u>40,943</u>	<u>8,353</u>

12 Creditors: Amounts falling

	Total 2021	Total 2020
	£	£
Trade Creditors	24,529	5,472
Other Creditors	1,620	1,620
Accruals	16,172	11,406
Deferred Income	31,724	50,388
	<u>74,045</u>	<u>68,888</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

13 Deferred Income

	Total 2021	Total 2020
	£	£
Deferred Income Comprises grants in advance		
Balance as at 1 April	50,388	28,500
Amount released to income from charitable activities	(50,388)	(28,500)
Amount deferred in year	31,724	50,388
Balance at 31 March	<u>31,724</u>	<u>50,388</u>

14 Analysis of Charitable Funds

	Balance at 01-Apr-20	Incoming	Transfers	Outgoing	Balance at 31-Mar-21
	£	£	£	£	£
Restricted:					
Big Lottery- Celebrate	67	-	-	(67)	-
Access to Justice Foundation	-	50,121	-	(50,121)	-
SHED	-	35,000	-	(12,374)	22,626
The Three Guineas Trust	-	4,882	-	(4,882)	-
Legal Education Foundation- JFF	-	39,883	-	(39,883)	-
Legal Education Foundation- TH	-	5,833	-	(5,833)	-
Legal Education Foundation- Law Centre Manager	-	46,000	-	(46,000)	-
Law Centres Network	-	140,000	-	(140,000)	-
We Love Manchester	1,216	18,500	-	(18,905)	811
Manchester Metropolitan University-LASP	-	5,000	-	(5,000)	-
University of Manchester- LASP	-	3,000	-	(3,000)	-
Other small grants		1,304		(1,304)	
	<u>1,283</u>	<u>349,523</u>	-	<u>(327,369)</u>	<u>23,437</u>
Unrestricted:					
General Funds	99,774	93,485	-	-	193,259
	<u>99,774</u>	<u>93,485</u>	-	-	<u>193,259</u>
	<u>101,057</u>	<u>443,008</u>	-	<u>(327,369)</u>	<u>216,696</u>

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14 Analysis of Charitable Funds (continued)

	Balance at 01-Apr-19	Incoming	Transfers	Outgoing	Balance at 31-Mar-20
	£	£	£	£	£
Restricted:					
AB Charitable Trust	-	18,750	-	(18,750)	-
Big Lottery- Celebrate	134	-	-	(67)	67
Legal Education Foundation	6,302	18,750	-	(25,052)	-
Legal Education Foundation- JFF	1,834	9,971	-	(11,085)	-
Legal Education Foundation- TH	168	32,333	-	(32,499)	-
Legal Education Foundation- Director	-	19,167	-	(19,167)	-
Guardian Appeal Grant	-	17,500	-	-	-
We Love Manchester	-	1,216	-	-	1,216
Manchester Metropolitan University-LASP	-	12,500	-	-	-
University of Manchester- LASP	-	7,583	-	-	-
	8,436	137,770	-	(144,923)	1,283
Unrestricted:					
General Funds	67,282	78,461	-	(43,949)	99,774
Designated Funds- Seedbad Trust	24,632	-	-	(24,652)	-
	91,891	78,461	-	(68,581)	99,774
	100,350	214,231	-	(213,604)	101,057

Purpose of Restricted Funds:

AB Charitable Trust	Towards supervising solicitor post
Legal Education Foundation	Towards establishing a law centre and engaging a supervising solicitor.
Legal Education Foundation- JFF	Toward the justice first follow programme
Legal Education Foundation- TH	Towards the legal solutions to tackling homelessness and destitution in Greater Manchester programme
Legal Education Foundation	Towards funding of law centre manager/fundraiser
We Love Manchester	Towards the cost of laptops, balance represents future depreciation
MMU- LASP	Towards the cost of a casework supervisor for students
University of Manchester- LASP	Towards the cost of a casework supervisor for students
Designated Funds:	
Seedband Trust	Earmarked for the costs of carrying out litigation, publicity and campaigning and a further year of our development manager post

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

15 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Tangible Fixed Assets	6,365	811	7,176
Net Current Assets	186,894	22,626	209,520
Net Assets at 31 March 2021	<u>193,259</u>	<u>23,437</u>	<u>216,696</u>
Prior Year			
	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Tangible Fixed Assets	6,002	1,238	7,285
Net Current Assets	93,772	-	93,772
Net Assets at 31 March 2020	<u>99,774</u>	<u>1,238</u>	<u>101,057</u>

16 Constitution

The company is limited by guarantee and does not have a share capital. In the event of a winding up all members (the trustees under the governing documents) have agreed to contribute an amount not exceeding £1.

17 Capital Commitments

	£	£
Constructed but not provided for	<u>nil</u>	<u>nil</u>

18 Operating Lease Commitments

	2021 Total	2020 Total
	£	£
The total future lease payments indicated on the lease for land and buildings are:		
Within One Year	20,000	20,000
Between 2-5 Years	10,000	30,000
	<u>30,000</u>	<u>50,000</u>

The lease on the property commenced in October 2019. It will expire in September 2022.

19 Related Party Transactions

During the year one of the Trustees, a self employed barrister received a legal aid payment in respect of a case completed on behalf of Greater Manchester Law Centre.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

19 Related Party Transactions (continued)

Denise McDowell is chief executive of Greater Manchester Immigration Aid Unit (GMIAU) and also a trustee of GMLC. The organisations share premises and some support costs.

20 Ultimate Controlling Party

The company is under control of the board of management.

21 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at and amortised cost using the effective interest method.