

**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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**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:

<b>Trustees &amp; Directors</b>	Andrew Walsh Aisha Khan Ben Clay Sukhdeep Singh Giles Elliot Kevin Allsop Arwa Graf Craig Holmes Ciara Bartlam Lamin Touray Denise McDowell	Chair Vice Chair Treasurer
<b>Director</b>	Jason Tetley	
<b>Registered Office</b>	667/669 Stockport Road Manchester M12 4QE	
<b>Registered Charity Number</b>	1170317	
<b>Supervising Solicitor</b>	Kathleen Cosgrove	
<b>Independent Examiners</b>	MHA Moore and Smalley Richard House 9 Winckley Square Preston Lancashire PR1 3HP	
<b>Bankers</b>	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](http://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 1<sup>st</sup> 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 employee 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**

	<b>31/03/23</b>	<b>31/03/22</b>
<b>Cash at Bank</b>	£205,381	£241,310
<b>Regular Donors</b>	92	91
<b>Income</b>	£403,790	£394,241
<b>Expenditure</b>	£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 31<sup>st</sup> 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
		£	£	£	£
<b>Income From</b>					
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
<b>Total Income</b>		<b>118,949</b>	<b>284,841</b>	<b>403,790</b>	<b>394,241</b>
<b>Expenditure On</b>					
Charitable Activities	5	133,877	284,841	418,718	398,467
<b>Total</b>		<b>133,877</b>	<b>284,841</b>	<b>418,718</b>	<b>398,467</b>
<b>Net Income/(Expenditure)</b>		<b>(14,928)</b>	<b>-</b>	<b>(14,928)</b>	<b>(4,226)</b>
Transfers Between Funds	13	-	-	-	-
<b>Net Movement in Funds</b>		<b>(14,298)</b>	<b>-</b>	<b>(14,298)</b>	<b>(4,226)</b>
<b>Reconciliation of Funds</b>					
Total Funds Brought Forward	13	212,470	-	212,470	216,696
<b>Total Funds Carried Forward</b>		<b>197,542</b>	<b>-</b>	<b>197,542</b>	<b>212,470</b>

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.

**Balance sheet as at 31 March 2023**

	Notes	2023	2022
		£	£
<b>Fixed Assets</b>			
Tangible Fixed Assets	9	6,048	4,884
<b>Current Assets</b>			
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>
<b>Creditors</b>			
Amounts falling due within one year	11	<u>(161,553)</u>	<u>(119,310)</u>
<b>Net Current Assets</b>		<b>191,494</b>	<b>207,586</b>
<b>Total Net Assets</b>		<u><b>197,542</b></u>	<u><b>212,470</b></u>
<b>Accumulated Reserves</b>			
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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
<b>Net Cash Used in Operating Activities</b>	<b>(30,695)</b>	<b>23</b>
Cash Flows from Investment Activities:		
Purchase of Fixed Assets	(5,233)	(1,337)
<b>Net Cash Provided by Investing Activities</b>	<b>(5,233)</b>	<b>(1,337)</b>
Increase/(Decrease) in Cash and Cash Equivalents during the Year	<b>(35,928)</b>	<b>(1,314)</b>
Cash and Cash Equivalents Brought Forward	241,310	242,624
<b>Cash and Cash Equivalent Carried Forward</b>	<b>205,382</b>	<b>241,310</b>

## **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 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 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**

	<b>2023</b>	<b>2022</b>
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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>2022</b>
	£	£	£	£
Donations	10,298	-	<b>10,298</b>	<b>11,417</b>
Gift Aid	2,155	-	<b>2,155</b>	<b>2,000</b>
	<u><b>12,453</b></u>	<u>-</u>	<u><b>12,453</b></u>	<u><b>13,417</b></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	-	<b>48,750</b>
Access to Justice Foundation	-	73,122	<b>73,122</b>
S-H-E-D	-	11,667	<b>11,687</b>
Legal Education Foundation- Law Centre Manager/Fund-raiser	-	26,833	<b>26,833</b>
Legal Education Foundation - Tackling Homelessness	-	16,667	<b>16,667</b>
The Bell Foundation Grant	-	30,921	<b>30,921</b>
Baring Foundation Grant	-	54,000	<b>54,000</b>
MMU - LASP Project	-	10,000	<b>10,000</b>
University of Manchester - LASP Project	-	3,198	<b>3,198</b>
Pathway	-	10,000	<b>10,000</b>
Greater Manchester Combined Authority Grant	-	12,500	<b>12,500</b>
Community Advice Outreach Project	-	3,750	<b>3,750</b>
Maternity action Project	-	12,000	<b>12,000</b>
Northern Consortium – LASP	-	5,000	<b>5,000</b>
GM Housing Justice Network – OAK	-	15,183	<b>15,183</b>
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><b>391,049</b></u>

**Prior Year**

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

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

**5 Expenditure on Charitable activities**

		<b>Advice Services</b>	<b>Total 2023</b>	<b>Total 2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>
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
		<b>418,718</b>	<b>418,718</b>	<b>398,467</b>
			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
	Restricted Funds		284,841	325,201
	Unrestricted Funds		133,877	73,266
			<b>418,718</b>	<b>398,467</b>

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

**6 Allocation of Governance and Support Costs**

		<b>Support Costs</b>	<b>Governance Costs</b>	<b>2023 Total</b>	<b>2022 Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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	<b>2,880</b>	2,640
Legal Fees	Governance	-	13	<b>13</b>	636
<b>Total</b>		<b>37,040</b>	<b>2,893</b>	<b>39,933</b>	<b>36,730</b>

**7 Staff Costs**

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

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
<b>Cost</b>	£	£	£	£
At 1 April 2022	4,357	13,225	3,161	20,743
Additions	-	5,233	-	5,233
Disposals	-	-	-	-
At 31 March 2023	<u>4,357</u>	<u>18,458</u>	<u>3,161</u>	<u>25,976</u>
<b>Depreciation</b>				
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	<u>3,239</u>	<u>13,528</u>	<u>3,161</u>	<u>19,928</u>
<b>Net Book Value</b>				
At 31 March 2023	<u>1,118</u>	<u>4,930</u>	-	<u>6,048</u>
At 31 March 2022	<u>1,802</u>	<u>3,084</u>	-	<u>4,886</u>

**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
	<u>147,665</u>	<u>85,584</u>

**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
	<u>161,553</u>	<u>119,310</u>

**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
	£	£	£	£	£
<b>Restricted:</b>					
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 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>(284,841)</u>	-
<b>Unrestricted:</b>					
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
	£	£	£	£	£
<b>Restricted:</b>					
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)	-
	<b>23,437</b>	<b>301,764</b>	<b>-</b>	<b>(325,201)</b>	<b>-</b>
<b>Unrestricted:</b>					
General Funds	193,259	92,477	-	(73,266)	212,470
	<b>216,696</b>	<b>394,241</b>	<b>-</b>	<b>(398,467)</b>	<b>212,470</b>

**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
<b>Designated Funds:</b>	
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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>
	£	£	£
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>
<b>Prior Year</b>			
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>
	£	£	£
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**

	<b>2023 Total</b>	<b>2022 Total</b>
	£	£
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  
.....