

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

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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

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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 meet the demand. We have both launched our own 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 in 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.

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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.

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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

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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.

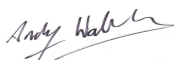
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets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

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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.

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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

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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
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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 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 (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 resettlement 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 |

3 Donations and Legacies

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

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 |
|---------------------|---------------------------------------|

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
.....