

Charity number 1170317
Company number 09698401

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

For The Year Ended
31 March 2025

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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Greater Manchester Law Centre**Charitable Company Limited by Guarantee**

Report for the trustees for the year ended 31 March 2025

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and republic of Ireland (FRS102) (October 2019)

Reference and Administrative Information**Charity Name:** Greater Manchester Law Centre**Charity Number:** 1170317**Company Number:** 9698401**Directors and Trustees**

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

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

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

Report for the trustees for the year ended 31 March 2025

Objectives and Activities

The purposes of the charity are:

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

Public Benefit

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

Structure, Governance and Management

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

Appointment of trustees

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

Trustee Induction and training

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

Organisation

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

Achievements and Performance

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

Trustees Report for 2024-2025

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

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

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

Greater Manchester Law Centre

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

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

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

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

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

The Year in Context

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

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

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

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

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

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

Achievements and Performance

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

Training the next generation of social welfare lawyers

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

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

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

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

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

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

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

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

Advice Services

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

Greater Manchester Law Centre

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

Welfare Benefits

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

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

Employment Advice

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

Housing Advice

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

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

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

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

Campaigning & Partnerships

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

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

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

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

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

Developing our Infrastructure

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

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

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

Financial Review

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

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

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

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

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

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

Greater Manchester Law Centre
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Report for the trustees for the year ended 31 March 2025 (Continued)

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

The challenges ahead

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

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

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

"Access denied is Justice Denied".

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

Figures

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

Investment powers and policy

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

Greater Manchester Law Centre

Charitable Company Limited by Guarantee

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

Reserves policy and going concern

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

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

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

Risk management

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

Plans for Future Periods

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

Related parties and co-operation with other organisations

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

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

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

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

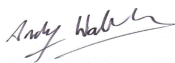
By order of the board of trustees

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

January 28, 2026

Approved by the trustees on

Signed by order of the trustees



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

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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



.....
Nicola Mason FCA DChA

MHA
Richard House
Winckley Square
Preston
PR1 3HP

Date: January 28, 2026

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

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

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

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

Balance sheet as at 31 March 2025

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

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

Approved on behalf of the board of trustees/directors.



Director
 Andrew Walsh



Director
 Ben Clay

Date January 28, 2026

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

Company number: 09698401

Greater Manchester Law Centre
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Statement of Cash flows for the year ending 31 March 2025

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

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

Greater Manchester Law Centre
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies

a Basis of preparation and assessment of going concern

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

b Funds structure

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

c Income recognition

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

d Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance cost are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

e Taxation & Irrecoverable VAT

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

Greater Manchester Law Centre
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

f Allocation of support and governance costs

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

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

g Charitable Activities

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

h Tangible fixed assets and depreciation

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

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

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

i Realised gains and losses

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

j Pension

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

k Operating Leases

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

l Contingent liabilities

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

m Donation Services

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

n Debtors

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

o Creditors and Provisions

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

2 Net Incoming Resources for The Year

	2025	2024
	£	£
This is stated after charging:		
Depreciation	3,036	3,166
Independent Examiners Fees	1,800	1,800
Other Financial Services	8,797	2,150
	<u>13,633</u>	<u>7,116</u>

3 Donations and Legacies

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

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

Greater Manchester Law Centre
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

4 Income from Charitable Activities

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

Prior Year

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

5 Expenditure on Charitable activities

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

6 Allocation of Governance and Support Costs

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

7 Staff Costs

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

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

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

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

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

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

8 Trustees Remuneration and Expenses

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

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

Greater Manchester Law Centre
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

9 Fixed Assets

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

10 Debtors and Prepayments

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

11 Creditors: Amounts falling

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

12 Deferred Income

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

13 Analysis of Charitable Funds

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

13. Analysis of Charitable Funds (continued)

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

14 Analysis of Net Assets Between Funds

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

15 Constitution

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

16 Capital Commitments

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

17 Operating Lease Commitments

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

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

Greater Manchester Law Centre
Charitable Company Limited by Guarantee

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

18 Related Party Transactions

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

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

Neither Trustee would receive direct financial benefit from the funding agreement

19 Ultimate Controlling Party

The company is under control of the board of management.

20 Financial Instruments

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