



Annual Report 2025

Contents:

Reference and administrative information	3
Trustee's report:	4 - 23
Case Study: Providing Christ-centred support	5
Managing Director's Introduction	6 - 7
Objectives and Activities	8
Case Study: Standing on biblical foundations	9
Key Achievements	10
Achievements and Performance	11 - 13
Financial Review	14 - 15
Reserves Policy	16 - 17
Plans for Future Period	18 - 19
Risk management	20
Structure, governance and management	21 - 23
Report of the Independent Auditors	24 - 27
Statement of Financial Activities	28
Balance Sheet	29 - 30
Cash Flow Statement	31
Notes to the Cash Flow Statement	32
Notes to the Financial Statements	33 - 44
Detailed Statement of Financial Activities	45 - 46

Details

Reference and administrative information

Trustees:

G L Adam
K A Appleton
D M Cornish
C R Eade (resigned 06.06.24)
C R Eade (appointed 12.11.24)
P F Prangley
A W J Stevens (resigned 2.5.24)
R J M West
S J Wright (resigned 12.7.24)
Y Cristos-Wahab (appointed 16.10.24)
S Cantore (appointed 22.7.24)
M Kendall (appointed 4.11.24)

Charity number:

1175305

Company number:

10821224 (England and Wales)

Principal address:

10 The Point, Market Harborough, LE16 7QU

Registered office:

41 The Point, Market Harborough, LE16 7QU

Independant Auditors:

The Rowleys Partnership Ltd
Statutory Auditors
Chartered Accountants
Charnwood House
Harcourt Way
Meridian Business Park
Leicester
Leicestershire
LE19 1WP

Bank:

Barclays Bank UK PLC, Leicester, LE87 2BB

Trustees' Report

Trustees' Report for the Year Ended 28 February 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Articles of Association, the Companies Act 2006 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 (FRS 102)" (published in October 2019).



Case Study

Providing Christ-centred support

“When I started to work for Bridge Chapel in January 2020, we were two separate charities (a church, a community centre) and a small business (a cafe), and one of the first things I wanted to explore was how we could come together to be one organisation again.

I contacted Edward Connor Solicitors and had several exploratory conversations about the process where the time, effort, complexity, and cost of the process were explained. I was told not to underestimate the size of the project. That proved to be very good advice! I was guided every step of the way and always knew I could ask questions without feeling stupid.

“It would not have been possible, in my opinion, to have done this process without ECS.”

It would not have been possible, in my opinion, to have done this process without ECS. They really understood church life, members’ meetings etc and the complex relationships between elders, pastors and staff. It was also great to be able to start and end meetings with prayer. I always felt supported and Lynda [an ECS solicitor] did a really good job of prodding me to make sure I kept things moving. She understood how easy it was for me to become distracted by a very busy church life and lots of significant changes that we were going through at the same time as the merger.

Now, we are in a much better place strategically and operationally and also big areas of non-compliance have been resolved.”

Ian MacMichael, Bridge Chapel, Liverpool



Introduction

How can churches and Christian organisations flourish?



We spend a lot of time considering that question. Every new trend or change in the law causes us to pause and consider how it will impact Christian ministries. How can we help our clients manage the change through their governing documents, policies or accountability structures? How can we ensure they remain as effective as possible?

We also understand though, that these issues often feel a million miles away from the real focus of Christian ministry.

If we asked a leader of a healthy church or thriving charity, what is the biggest issue you're facing in your ministry? What are you worried about? Most church leaders will say they're concerned about the hard hearts in their congregation, about the apathy in their communities. Directors of Christian organisations will talk about their budget deficits, fundraising challenges or lack of volunteers.

They never say, unless they're in the middle of a crisis, that their biggest concern for their ministry is legal compliance. It isn't something they want to think about and it's definitely not something they want to spend resources on.

And yet, the reality of gospel ministry today is that, at some point, a church or any other Christian organisation is going to need to access legal advice.

It can be for really positive reasons like buying a property for gospel ministry or employing staff. But given that our clients are working with sinners in a fallen world, often legal advice is needed when things have gone badly wrong - because of opposition both externally and, sadly, internally.

The challenge for us at ECS is demonstrating that doing legal compliance well doesn't need to be a distraction from ministry but that instead it can help gospel work to flourish. In the secular world we operate in: we want churches and Christian organisations to be exemplar employers, places where people are safe, where leaders are held accountable for their behaviour, where money is stewarded well - they should be above repute, shining like stars in this generation.

From our conversations with our clients, we know they often feel ignorant when it comes to legal matters. They don't know what they don't know, and struggle with what questions to ask.

“Our experience shows that, in such a heavily regulated environment with increased legal complexity, massive expectations on leaders and much greater scrutiny, getting legal compliance right is pretty essential in enabling a ministry to flourish.”

They don't want to get anything wrong but they lack resources or capacity to get help. They feel like they're going against the flow of societal trends. They feel frustration, helplessness and overwhelmed with regulatory burden. They feel isolated.

By recruiting Christian lawyers that understand the evangelical world, our desire in ECS is to walk alongside churches and Christian organisations, reversing the feelings held about legal compliance.

Our aim is to bring clarity and education instead of ignorance; confidence instead of overwhelm; partnership where there is isolation; a way forward where church leaders feel helpless. We want Christian leaders to feel empowered and equipped to make good decisions with confidence.

“We want Christian leaders to feel empowered and equipped to make good decisions with confidence.”

In terms of the overall journey of ECS, we are still committed to our goal of growth. But like lots of charities in the current climate, sometimes we have to simply focus on survival. We want to ensure ECS is going to be here when we're needed. There are things on the horizon that are concerning; it feels like things are going to get harder for Christian churches and charities. And we want to be offering a strong and thoroughly effective distinctively Christian legal service for the long-haul providing Christ-centred legal expertise wherever it will be fruitful.

There are three areas we've focused on over this last period to ensure that:

Governance and leadership. We recruited Steve Wright to head up our property team and we've added some great new trustees to our board including Stefan Cantore, Mike Kendall and Yannick Christos-Wahab.

Foundations for future growth. Recruitment of godly specialists remains a key strategic priority for us. To help with that we've been putting in place measures to make ECS a great place to work, improving efficiencies with a new IT system, and improving processes as we seek to give the firm a strong foundation for future growth.

Extending our reach. We are increasing the range of biblically faithful church groups and non-church charities that we serve. Clearly, the more clients we work with, the more we achieve our vision of helping Christian ministry in the UK to flourish. But also it does help us with sustainability as we grow and gain economies of scale.

In the midst of complexity and challenge, we're pleased to highlight stories throughout this report where we have been able to walk our clients through difficulty, support them in growth and encourage them in their ministries. We are looking forward to the opportunity to help more clients become more compliant versions of themselves, equipped for further gospel work.

Gemma Adam, Managing Director, March 2025.

Objectives and Activities

The objects of the charitable company as stated in the Articles of Association are to **advance the Evangelical Christian Faith and to promote the effective use of charitable resources by the provision of services to organisations involved in advancing the Evangelical Christian Faith.**

We do this by:

- Firstly, providing advice, assistance and support to churches and other Christian charities and groups who are in agreement with our Statement of Faith and conduct their affairs consistently with it.
- Secondly, promoting, aiding and furthering the objects and work of the Fellowship of Independent Evangelical Churches (FIEC), subject to the FIEC having aims and objects consistent with the Statement of Faith of the charitable company.

We are an 'Alternative Business Structure' under the Legal Services Act 2007 which enables us to offer a full breadth of legal services and SRA- regulated legal advice to Christian organisations. This advice combines legal expertise and theological insight so that our clients and beneficiaries are not only legally compliant but able to operate in accordance with their evangelical convictions. This enables them to realise their purposes more effectively and in turn, advance the Evangelical Christian faith.

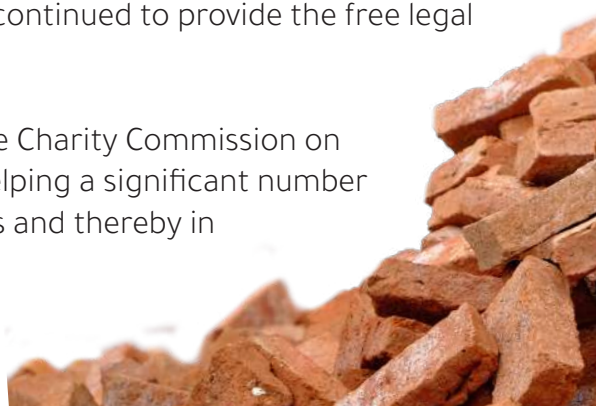
Our Christ-centred legal expertise helps gospel work to flourish in the midst of legal complexity.

As a charity, we're able to offer hourly rates for solicitors which are below market rates for equivalent levels of expertise and experience making Christ-centred legal expertise more accessible when needed.

We also offer model documents for sale which is a cost-effective way for Christian organisations to obtain good quality legal documentation to aid their work. We seek to share our expertise by regularly producing advice articles and guidance notes for our website and e-newsletter these highlight key legal and regulatory issues for the charitable sector we serve and indicate how Christian organisations can respond to these issues.

During the period reported an advice line was provided to all FIEC churches, providing 30 minutes of free advice on any matter, furthering the work of the FIEC and its affiliated churches. The arrangements for this were changed during the reporting period to allow FIEC to take more of the practical/administrative queries back in house, but ECS has continued to provide the free legal advice supporting this.

The trustees have considered the general guidance issued by the Charity Commission on public benefit. The charitable company benefits the public by helping a significant number of charities to comply with their legal and regulatory obligations and thereby in turn achieve their purposes and public benefit.



Case Study

Standing on biblical foundations

A church client came to us in October 2024 after they received a letter from the Charity Commission. The Commission had received a complaint from the National Secular Society (NSS) in respect of one of the Charity's sermons and had opened an assessment case.

The church client had put a sermon on its website titled 'Wives submit to your own husbands'. The complaint highlighted excerpts of the sermon and pointed to Home Office statutory guidance which includes "Isolating the victim from family, friends, colleagues and professionals who may be trying to support them" as a feature of controlling or coercive behaviour". The excerpts included references to submission and authority in a marriage.

The Commission's letter required that the trustees provide a written response, including answering a list of questions, and a request for additional detail. The church trustees then received a further email to inform them that the Commission had been approached by the media in relation to the complaint and to ask for their comment.

The church contacted ECS. By this stage, the church trustees had already met and put together some notes. Their comments noted that preaching from the Word of God was consistent with their statement of faith and doctrinal positions, and that the sermon was part of a series looking at marriage. They felt that the NSS had taken individual comments out of context and that there were some inaccurate quotes that supported the NSS's own viewpoint. The trustees refuted that the sermon could/should be construed to indicate that controlling or coercive behaviour is acceptable.

ECS worked with the trustees to develop a written response, demonstrating that the Charity had looked into the matter properly and were truly seeking to be compliant with their legal obligations. ECS provided further questions for the trustees to go through with their Pastor and advised them on submitting supporting evidence to their written response. The Commission has not yet responded.

This is a reflection of our culture and the types of reputational risks that churches and church trustees may be facing in the future.

This is a reflection of our culture and the types of reputational risks that churches and church trustees may be facing in the future as they seek to remain faithful to Scripture. In this case, the church's position was bolstered by the work they had previously done on ensuring their CIO's constitution and church handbook included the ECS Basis of Faith with a paragraph on marriage, and their Doctrinal Distinctives and Ethical Statements which also included statements on marriage.

Key Achievements



Served over 500 clients

We served 543 clients, about half of whom, 235, we hadn't assisted previously.

8,000 hours of advice

We delivered 8090 hours of advice.



Demonstrated our commitment to the local church

68% of our work was for churches, representing our commitment to the local church. And this was for a broader range of churches. Work for FIEC churches remained a significant proportion - 57% - but a smaller proportion of a bigger pie.

Had zero client complaints

Client satisfaction was high with a net promoter score consistently between 9 and 10. Complaints on fewer than 0.5% of the work undertaken, all of which were from non-client third parties (3 complaints / 644 matters).



Achievements and Performance

Governance and leadership

A key strategic priority this year has been to develop exemplary leadership.

Building the trustee board

We have been pleased over recent months to recruit new trustees to our board: Stefan Cantore, Mike Kendall and Yannick Christos-Wahab who have strengthened our experience and expertise at board level. The board took some time away in October 2024 to invest in relationships with one another and to look ahead, and we completed some trustee training in our January 2025 meeting.

Developing our team

Steve Wright stepped down from our board earlier this year, and we've been delighted that he's joined us as Head of Property, providing forward-thinking leadership to this team. He has recently recruited a part-time member of staff to that team, expanding our depth and capability.



Stefan Cantore is a senior university teacher in organisation development (OD) and management learning at the University of Sheffield Management School. He has published books and articles on co-designing services in complex systems with a focus on developing effective leadership behaviours. He is also an Elder at Wycliffe Independent Church.

Mike Kendall is married to Debs and they have three children. He is the Pastor of St Neots Evangelical Church and serves as Vice-Chair on the FIEC Trust Board. Mike is involved with the East Anglia Gospel Partnership and enjoys running in his spare time.



Yannick Christos-Wahab is an elder at Stockwell Baptist Church. He is from Nigeria and was born and raised in London. He is happily married to Kiitan and is the father of Kharis and Yohannah. He also enjoys sports, reading, and talking to people.

Steve Wright joined the property team in 2024, after serving as a Trustee from 2022 to 2024. Steve trained with global law firm Dentons and qualified into their Planning & Public Law team in 2003. He moved in-house, to the John Lewis Partnership, in 2007. In 2016 Steve and his family moved to Switzerland where he served as an elder at an international church near Geneva. They returned to the UK, where Steve worked for Eden Baptist Church in Cambridge, and served as an elder, before returning to the property world in 2024.



We have been delighted to appoint a new Compliance Officer for Legal Practice, which the SRA has approved, as well as making further internal staff changes to ensure compliance support capacity. We continue to ensure that we deliver compliance excellence balanced with cost-effective operational efficiency, with updates to our complaints and conflicts policies and procedures.

We've also been pleased to welcome a new solicitor into the charities team.

Maintaining standards

We are delighted to report that in our employee survey that once again our staff reported that they are proud to work at ECS and feel confident recommending us to churches and Christian organisations. We were also pleased that staff felt able to raise issues that we will look to resolve, such as making sure all staff feel appreciated and valued, providing sufficient admin support while protecting our staff's workload, and how to address the shortcomings of remote working. Our Nottingham 'hub', created last year in addition to our main office, has enabled more staff to meet and work in-person when desired.

"I am proud to work at ECS, the opportunity for a great work/life balance is unmatched in my experience."

Foundations for future growth

Recruitment of godly specialists remains a key strategic priority therefore we have been putting in place measures to make ECS a great place to work.

Continued IT improvements

We have continued investment into our IT systems to increase the quantity, quality and productivity of the work we're doing. That includes client facing systems and documents. In particular, we have standardised a number of our internal model documents, principally in the CIO workflow, helping us move towards a more consistent visual appearance and behaviour of the documents we produce. We have introduced new internal reporting which make monitoring performance and other figures, more straightforward.

We have maintained our regular training sessions on IT systems and templates, both on the fee-earner and support sides. These have helped improve our efficiency and productivity.

Building our support teams

We have created a new role, Legal Support Team Manager, and enabled a newly recruited member of staff to develop effective structures and systems for legal support. We recruited a further two legal support team members in early 2025 to ensure that our fee earners and clients receive the support that they need. We have also increased another staff member's capacity and responsibility

for supporting HR, compliance, and office/facilities management. Recognising that as we continue to grow, having consistent and streamlined HR processes will be important to facilitate both team changes, and handling of day-to-day practicalities.

Extending our reach

We are increasing the range of biblically faithful church groups and non-church charities that we serve.

Strategic communications

We recruited a Head of Communications to drive forward our comms, to connect with and effectively reach clients, potential clients and recruits, and helping us improve our internal communications.

We have been working on re-branding and re-wording our mission, vision and aims and developing a client focused communications strategy to increase both our recruitment and prospective client reach. From there, we have been developing a strategic approach to business development, so that as each team considers prospects, they can develop the best messaging, approach and resources to mean that business development work is as effective and time efficient as possible.

We have placed adverts and editorials in church and charity magazines outside our normal sphere of influence, highlighting our range of services and our unique position as a law firm and a Christian charity.

Relationship with strategic partners

We have continued our close strategic relationship with FIEC, working together so that not only are we helping FIEC churches but also the FIEC are letting us know what churches need, and how we can best support them with their ministry aims. To maintain and develop that partnership, a number of senior staff attended the FIEC Conference and were able to build on personal connections and establish shared strategic goals. That has included redesigning how the FIEC Legal Advice Line works, ensuring that churches are passed through to ECS only when their issue has been defined, and it is clear that they need legal advice, saving churches time and money.

We have also been working with para-church organisations, building offerings with these strategic partners so that churches can access a wider range of services.

Church of England support

Our charities team has undertaken a significant amount of training on ecclesiastical matters to ensure that they can best support our increasing numbers of Anglican clients. This move allows us to support a wider number of churches and ensure that evangelical Anglicans have access to Christ-centred legal services.

Financial Review

Overview of the financial year

The financial year ended with a turnover of £1.2m and a deficit of £109k. This was a financially and operationally challenging year, leading to an unplanned deficit, but absorbed within the reserve levels held to maintain resilience through challenges. The charity holds a balance sheet at the end of the year of £380k of net assets, £364k of which are current undesignated general funds.

Many of these challenges were temporal and transitional. The trustees have reflected upon the risks these have presented in the financial planning and budgeting for future periods to return the financial position to a surplus and growth.

Income was £1.23m, broadly the same as the prior financial year (£1.20m). This represented a higher volume of work completed than the prior year at a higher charge rate, but offset by a more substantial level of discount given to clients.

Expenditure was £1.34m, higher in the year due to inflationary costs and investment for growth. The rise in expenditure had been planned but was not offset by the anticipated growth in income.

Growing non-church work

Highlighted in last year's report, recruitment of Mary Drew into the charities team was part of a strategy to grow work for non-church organisations without reducing the existing level of work provided to churches. It has been encouraging to see this work grow and a greater number of



larger charities benefit from the services offered. This took longer to grow than anticipated, leading to lower income and growth costs during the year. The benefits will be realised in future periods as this work continues to grow and develop.

Business development driving growth

Similarly, investments were made in property work strategy and leadership, and in communications strategy and leadership, which are already driving greater growth beyond the reporting period.

A significant impact to higher discounting was a consequence of training and upskilling team members in advising clients in specialist legal areas. This investment provides a strong foundation for their ability to drive impact for clients and income to the charity in future periods.

Combined with an additional focus on further business development, the trustees are optimistic about income levels providing financial stability moving forward.

Recruitment to underpin our growth, essential for scaling financial sustainability, is critical but continues to present a challenge to the charity. Anticipated key recruitment into the legal teams was not realised during the year, impacting margin delivery.

Significant churn in the support team, including the departure of the Head of Legal Operations, and the restructuring of several roles created capacity challenges for efficient and consistent delivery of services during the year. This was further exacerbated by challenges in working through internal processes with the new IT system and a slow migration to strong management information on the new systems. Substantial progress in addressing all of these has been made, and continued work is being undertaken to ensure efficient and cost-effective delivery of client work.

Inflationary pressures were lower than the prior year but remained a pressure point on costs.

Managing cashflow

Cashflow was a particular challenge during the year, with a combination of the running deficit and operational challenges leading to higher lock-up. In January 2025, a payment plan with HMRC was agreed for the VAT bill due to mitigate this. A new reserves policy with a greater focus on cash has been agreed, and as part of this and overall risk management, the trustees are exploring a range of options to increase working cash levels to reduce the risk of volatility from cashflow.

The trustees have set a budget for the forthcoming period to generate a small surplus and are confident in the charity's ability to deliver this. This includes resource and focus on business development to expand both work types and range of clients to ensure income can be consistently delivered, strengthening of the operational support, IT, and leadership in the organisation to ensure efficient and effective delivery, and control of discounting to recover costs. Strong steps have been made towards growing the team where there is unmet demand for services, which will further allow financial strengthening.

Reserves Policy

The trustees have considered guidance from the Charity Commission and risks to the business in producing this policy.

Unlike many charities, our current assets are predominantly not cash, but locked up in debtors in line with typical professional service models. This is primarily work-in-progress (unbilled earned income) as invoices are generally settled quickly.

There is therefore a greater emphasis in holding cash for management of short-term risks, whereas medium-term risks can be mitigated through assets held in WIP which can be billed and recovered.

Longer-term risks are managed through planned continual investment into the staff, structures and resources for the firm and business planning, and where opportunities or risks present on the horizon which may need additional capital, funds are designated rather than held within general reserves.

Short and medium term risks for which reserves are held include:

- **Short term risks:** unexpected material staff changes, including staff sickness or key personnel loss materially impacting income; uneven trading due to timings of fluctuating demand; lack of agility for seizing opportunities either in recruitment or for serving beneficiaries; business interruption impacting income and presenting unexpected costs;
- **Medium term risks:** changes to staffing; changes to market conditions; available funds to take new growth opportunities arising.

In addition to risk from insufficient reserves, excessive reserves impact the effectiveness of the charity. Excessive cash held outside of designated or restricted funds would suggest the charity is being inefficient in impact or increasing accessibility to our services for our beneficiaries. Excessive non-cash reserves at present would suggest poorly managed lock-up, an inefficiency which decreases accessibility for beneficiaries to our services by driving up cost.

The trustees aim to provide resilience mitigating short-term risk by holding operating cash levels equivalent to an amount between 1 and 3 months' of income. Cash falling, or forecast to fall, below these levels diverts important management resource from efficient and effective service delivery to beneficiaries and increases the risk of default to creditors. Sustained undesignated unreserved cash above this level will generally be considered excessive and the trustees would seek to reinvest for the benefit of beneficiaries.

This cash may be financed through leveraging of work in progress, and the trustees therefore will hold minimum reserves that ensure the charity is forecast to maintain these cash levels, including sufficient assets to meet creditors as they fall.

The charity will aim to not hold more than undesignated current net assets equivalent to 9 months' of income in the general fund to avoid holding excessive reserves.

At the end of the year operating cash levels stood at £138k. This is equivalent to just over a month of income. With £195k of unbilled work in progress, and £364k of undesignated current reserves, the trustees are confident that sufficient reserves are held to sustain the cash within the above levels. There is an ambition over the forthcoming year to strengthen this through generation of a surplus.



Future Plans

As we seek to help churches and Christian organisations flourish, we increasingly see the need to attract godly, skilled lawyers who are passionate about helping us carry out our mission. This will help us to operate sustainably, lay ground for future growth, and provide the highest quality, biblically faithful legal expertise.

To attract the right people to join us, we will be working on our internal and external communications, ensuring that ECS is a great place to work with a shared and supportive culture. And, establishing our brand and position in the market, so that clients know what we offer, and skilled lawyers can see how they will fit into and enhance our team.

Governance and leadership

In our aim for exemplary leadership, we will work towards having a diverse team of godly and highly talented leaders who govern ECS well.

In the coming year therefore, we will put significant efforts into filling key roles at the organisation, recruiting a full-time senior Employment Partner and a new Head of Property. These senior appointments will be instrumental in supporting complex legal work, building up our team capacity, and providing stability and longevity to these departments.

We also want to build leadership skills across our staff team, recognise the importance of training, and giving opportunities for staff to increase responsibilities and lead within their various spheres.

We will continue to build an excellent Board by taking them through a trustee training journey, building on their specialised skills and experience in legal, finance, communications and theology.

We will also look to use the Board's varied backgrounds and perspectives to broaden the pool for future recruitments and for business development.

Lastly, we are committed to establishing a clear and effective annual cycle of business and reporting, streamlining our processes for transparency and efficiency.

Foundations for future growth

In our aim to be a great place to work, we will continue to build a diverse team of godly and highly talented lawyers at ECS. Over the next period, we will be looking at ways to diversify our recruitment, advertising in new areas, and connecting with legal professionals from different church traditions.

We will also continue to improve HR procedures both in terms of efficiency and to ensure these better serve our staff team.

We will continue to foster an environment where all our staff can flourish. Key to this will be maintaining and improving our IT systems, ensuring that systems and processes are not hindering our service offering. We will continue to work on reporting systems so that all staff have clarity on goals and expectations.

Extending our reach

In our aim for offering high-quality, gospel-impacting advice, we will work towards becoming the first-choice firm for Christian organisations and churches.

We will intentionally seek to broaden the range of churches and charitable organisations that we work with. Maintaining our commitment to our statement of faith, we realise that there are many church denominations who share our beliefs and need our support in a culture that is becoming increasingly legally complex. As such we will advertise our services in a wider range of publications, seek to develop partnerships with different church and para-church organisations, and produce widely available training for trustees and church leaders.

As we seek to operate sustainably while providing the most accessible legal support for our clients, we will review our pricing and costs to ensure good margins and accessibility.



Risk Management

The trustees maintain a register of risks which is reviewed regularly as part of the Board's cycle of business, with mitigations to address both the likelihood and potential impact of major risks. Trustees regularly review SRA compliance breaches (which are few in number). Management also regularly reviews key risk areas. A business continuity plan has also been produced to ensure that operational risks have been considered and proper systems and procedures in place to mitigate against them.

Policies are also in place and regularly reviewed for dealing with conflicts of interest, compliance oversight, client care, complaints, data protection, anti-money laundering and counter-terrorist financing, financial management, equalities legislation and cybersecurity to reduce risk exposure. The staff are given regular training on these policies and they are included in the induction process for new staff.

A new COLP was appointed during the year who has undertaken training and attended SRA and Law Society risk and compliance events.

The primary risks to the charity have been identified as staffing resources, management capacity, reputational risks, cash management and cyber-security. Each of these are priorities where the trustees have been seeking to reduce risk during the period reported, and continue to be invested in to address risk in the subsequent period. There is an increasing reputational risk arising from the nature of our work and how it is mis-reported on social media. There are limits on what can be done to address that (given the importance of client confidentiality) but trustees are taking steps to mitigate.



Structure, Governance and Management

Edward Connor Solicitors is incorporated as a company limited by guarantee under company number 10821224, and registered as a charity in England and Wales under registration number 1175305. It is regulated by the Solicitors Regulatory Authority number 640691. The principal office is at 10 The Point, Market Harborough, LE16 7QU and its registered office address is at 41 The Point, Market Harborough, LE16 7QU.

It is governed by its articles of association.

Statement of Trustees' Responsibilities

The trustees, who are also directors for the purpose of company law, and who served during the period and up to the date of approval of this Report were:

G L Adam
K A Appleton
D M Cornish
C R Eade (resigned 06.06.24)
C R Eade (appointed 12.11.24)
P F Prangley
A W J Stevens (resigned 2.5.24)
R J M West
S J Wright (resigned 12.7.24)
Y Cristos-Wahab (appointed 16.10.24)
S Cantore (appointed 22.7.24)
M Kendall (appointed 4.11.24)

The trustees are appointed by the trustees and members of the charitable company, the members being the trustees of the FIEC (FIEC Trust Board) and the non-executive trustees of ECS. They ensure that the trustees are Christians with qualifications and experience in several relevant disciplines, with particular experience in law, finance and pastoral ministry. This experience is invaluable to the work of the charitable company.

The trustees have appointed Gemma Adam, David Cornish and Caroline Eade, as paid employees to the board of trustees. The trustees have also appointed Ursula Stevens, a connected person to A W J Stevens, as a paid employee. This is in accordance with the articles of associate of the charitable company. Steve Wright was engaged as a consultant in August 2024 through his company ACAL, and then employed by the charity from October 2024 on a temporary contract, subsequent to his resignation as a trustee.

Remuneration of trustees who are also paid employees or connected persons is set by the non-executive directors, who review salary levels in line with external benchmarks and in line with responsibilities held. Conflicts of interest are carefully managed amongst the trustees, recorded at

every meeting, and no staff member is ever involved in the setting of their own remuneration, or that of a connected person. The remuneration committee also set clear parameters within which the Managing Director is to set other staff pay.

Day to day duties are delegated to the Managing Director, and through her to other staff employed or contracted by the charitable company. The charity currently does not have any unpaid volunteers other than the non-executive trustees.

The trustees review at least annually the composition of the board to ensure that there is a suitable range of expertise and experience amongst the trustees.

New trustees are given the Charity Commission guidance concerning the responsibilities of trustees, and an introductory overview of the organisation and their responsibilities within it. The trustees keep under review the most appropriate means of ensuring regular, ongoing training for the trustees, both through the expertise within the team, and the use of external training. The trustees collectively received trustee training from an external provider in January 2025.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

In accordance with the company's articles, a resolution proposing that The Rowleys Partnership Ltd be reappointed as auditor of the company will be put at a General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10th July 2025 and signed on its behalf by:

David Cornish

.....signed on 24/07/2025, 08:38:04 BST

D M Cornish - Trustee



Independent Auditors Report

Opinion

We have audited the financial statements of Edward Connor Solicitors (the 'charitable company') for the year ended 28 February 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.
- the Trustees were not entitled to take advantage of small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditors Report

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the financial reporting frameworks (UK Generally Accepted Accounting Practice, the Companies Act 2006, the Charities Act 2011) and the relevant tax compliance regulations in the jurisdiction in which the charitable company operates. We enquired of management, had any knowledge of actual, suspected or alleged fraud;
- We enquired of management, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud;
- We assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur;
- Our testing considered unusual or unexpected journal entries on a sample basis;
- We evaluated the assumptions and judgements used by management within significant accounting estimates and assessing if these indicate evidence of management bias;
- We tested significant transactions, in particular the evaluation of the business rationale for any which appear unusual or outside the company's normal course of business;
- We assessed the appropriateness of the collective competence and capabilities of the engagement team by understanding the practical experience with audit engagements of a similar nature and complexity, plus ensuring the team had appropriate and relevant training of the financial reporting framework and the relevant tax compliance regulations specific to the entity;
- We reviewed the financial statements and tested the disclosures against supporting documentation;
- We communicated relevant matters to all members of the audit team to ensure they understood the risks specific to the entity and the audit procedures planned to mitigate these.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The Rowleys Partnership Ltd

signed on 25/07/2025, 11:38:57 BST

The Rowleys Partnership Ltd

Statutory Auditors

Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Charnwood House

Harcourt Way

Meridian Business Park

Leicester

Leicestershire

LE19 1WP

Date: 10th July 2025

Statement of Financial Activities

Statement of Financial Activities for the Year Ended 28 February 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,517	1,477
Charitable activities	5		
Fees received from legal advice provided		1,231,444	1,199,487
Other income	3	-	596
Investment income	4	666	1,410
Total		<u>1,233,627</u>	<u>1,202,970</u>
 EXPENDITURE ON			
Raising funds	6	4,064	2,680
Charitable activities	7		
Charitable activities		1,338,696	1,237,379
Total		<u>1,342,760</u>	<u>1,240,059</u>
NET INCOME / (EXPENDITURE)		(109,133)	(37,089)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>489,627</u>	<u>526,716</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>380,494</u></u>	<u><u>489,627</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes form part of these financial statements.

Balance Sheet

Balance Sheet for the Year Ended 28 February 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	15	5,191	1,872
CURRENT ASSETS			
Debtors	16	442,034	371,079
Cash at bank		138,737	261,681
		<u>580,771</u>	<u>632,760</u>
CREDITORS			
Amounts falling due within one year	17	(200,468)	(130,005)
		<u>380,303</u>	<u>502,755</u>
NET CURRENT ASSETS			
		<u>380,303</u>	<u>502,755</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		385,494	504,627
CREDITORS			
Amounts falling due after more than one year	18	(5,000)	(15,000)
		<u>380,494</u>	<u>489,627</u>
NET ASSETS		<u>380,494</u>	<u>489,627</u>
FUNDS	21		
Unrestricted funds		<u>380,494</u>	<u>489,627</u>
TOTAL FUNDS		<u>380,494</u>	<u>489,627</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2025, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The notes form part of these financial statements.

**Balance Sheet - continued (Registered number: 10821224)
for the Year Ended 28 February 2025**

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10th July 2025 and were signed on its behalf by:

David Cornish

signed on 24/07/2025, 08:38:04 BST

D M Cornish - Trustee

Cash Flow Statement

Cash Flow Statement for the Year Ended 28 February 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(107,227)</u>	<u>(62,161)</u>
Net cash used in operating activities		<u>(107,227)</u>	<u>(62,161)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,383)	(2,808)
Interest received		<u>666</u>	<u>1,410</u>
Net cash used in investing activities		<u>(5,717)</u>	<u>(1,398)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(10,000)</u>	<u>(10,000)</u>
Net cash used in financing activities		<u>(10,000)</u>	<u>(10,000)</u>
Change in cash and cash equivalents in the reporting period		<u>(122,944)</u>	<u>(73,559)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>261,681</u>	<u>335,240</u>
Cash and cash equivalents at the end of the reporting period		<u><u>138,737</u></u>	<u><u>261,681</u></u>

The notes form part of these financial statements.

Notes to the Cash Flow Statement

Notes to the Cash Flow Statement
for the Year Ended 28 February 2025

1, RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(109,133)	(37,089)
Adjustments for:		
Depreciation charges	3,064	936
Interest received	(666)	(1,410)
Increase in debtors	(70,955)	(35,063)
Increase in creditors	70,463	10,465
	<u>(107,277)</u>	<u>(62,161)</u>
Net cash used in operations	<u>(107,277)</u>	<u>(62,161)</u>

2, ANALYSIS OF CHANGES IN NET FUNDS

	At 1.3.24 £	Cash Flow £	At 28.2.25 £
Net cash			
Cash at bank	<u>261,681</u>	<u>(122,944)</u>	<u>138,737</u>
	<u>261,681</u>	<u>(122,944)</u>	<u>138,737</u>
Debt			
Debts falling due within 1 year	(10,000)	-	(10,000)
Debts falling due after 1 year	<u>(15,000)</u>	<u>10,000</u>	<u>(5,000)</u>
	<u>(25,000)</u>	<u>10,000</u>	<u>(15,000)</u>
Total	<u>236,681</u>	<u>(112,944)</u>	<u>123,737</u>

The notes form part of these financial statements.

Notes to the Financial Statements

1. ACCOUNTING POLICIES

Charity information

Edward Connor Solicitors is a private company limited by guarantee incorporated in England and Wales. The registered office is 41 The Point, Market Harborough, Leicestershire, LE16 7Q.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Continued...

Expenditure

Expenditure is recognised on an accruals basis, inclusive of any VAT which cannot be recovered. Charitable expenditure comprises those costs incurred by the charitable company on the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them based upon either time spent on the actual activity or usage.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings

33% per annum on a straight-line basis on IT equipment and 25% per annum straight line on others.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities

Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Continued...

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Continued...

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Continued...

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

	2025 £	2024 £
2. DONATIONS AND LEGACIES		
Donations and gifts	<u>1,517</u>	<u>1,477</u>
3. OTHER INCOME		
Secondment fees and other income	<u>-</u>	<u>596</u>
4. INVESTMENT INCOME		
Interest receivable	<u>666</u>	<u>1,410</u>
5. INCOME FROM CHARITABLE ACTIVITIES		
Charges and model document fees	<u>1,231,444</u>	<u>1,199,487</u>
6. RAISING FUNDS		
Raising donations and legacies		
Advertising	2,359	1,280
Other fundraising costs	<u>1,705</u>	<u>1,400</u>
	<u>4,064</u>	<u>2,680</u>

Continued...

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

	Direct Costs (see note 8)	Totals £
7. CHARITABLE ACTIVITIES COSTS		
Charitable	<u>1,338,696</u>	<u>1,338,696</u>
8. DIRECT COSTS OF CHARITABLE ACTIVITIES		
Charitable Activities direct costs		
	2025 £	2024 £
Staff costs	1,017,955	937,267
Training, conferences and other staff costs	38,194	32,274
Meeting expenses	4,518	919
Insurance	66,105	62,721
Staff travelling expenses	5,506	3,809
Professional fees	35,071	31,534
Professional subscriptions	27,315	27,851
Audit and accounts fees	20,000	18,950
Office expenses	42,822	22,546
Sundry expenses	25,915	22,534
Bank charges	1,128	1,996
Bad debts	583	1,074
IT project	50,520	72,698
Depreciation	<u>3,064</u>	<u>936</u>
	<u>1,228,696</u>	<u>1,237,379</u>

Continued...

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

9. NET INCOME / (EXPENDITURE)

Net income / (expenditure) is stated after charging / (crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>3,064</u>	<u>936</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees were remunerated for their role as trustees.

In accordance with section 5 of its Articles of Association, three trustees were remunerated in connection with fulfilling their duties under their contracts of employment with the charitable company (2024 - three). During the year, Gemma Adam received gross remuneration of £41,478 (2024 - £36,956) and pension benefits of £3,733 (2024 - £3,244), Caroline Eade received gross remuneration of £69,129 (2024 - £61,594) and pension benefits of £6,222 (2024 - £5,406) and David Cornish received gross remuneration of £57,016 (2024 - £50,033) and pension benefits of £5,131 (2024 - £4,481).

Trustees' expenses

Travel and meeting expenses of £936 were reimbursed to 6 trustees during the year (2024 - 4 trustees reimbursed £402).

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	862,900	792,029
Social security costs	78,880	71,995
Other pension costs	<u>76,175</u>	<u>73,243</u>
	<u>1,017,955</u>	<u>937,267</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Trustees directors	3	3
Fee earners and support staff	24	23
	<u>27</u>	<u>26</u>

Continued...

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

11. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>1</u>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,477
Charitable activities	
Fees received from legal advice provided	1,199,487
Other income	596
Investment income	<u>1,410</u>
Total	<u>1,202,970</u>
EXPENDITURE ON	
Raising funds	2680
Charitable activities	
Charitable activities	<u>1,237,379</u>
Total	<u>1,240,059</u>
NET INCOME / (EXPENDITURE)	(37,089)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>526,716</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>489,627</u></u>

Continued...

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

13. **AUDITORS' REMUNERATION**

Fees payable to the charitable company's auditor and associates:

	2025	2024
Audit of the charitable company's annual accounts	<u>12,000</u>	<u>11,400</u>

The auditor was paid for non-audit services amounting to £3,300 (2024: £3,200).

14. **TANGIBLE FIXED ASSETS**

	Computer equipment £
COSTS	
At 1 March 2024	2,808
Additions	<u>6,383</u>
At 28 February 2025	<u>9,191</u>
DEPRECIATION	
At 1 March 2024	936
Charge for year	<u>3,064</u>
At 28 February 2025	<u>4,000</u>
NET BOOK VALUE	
At 28 February 2025	<u>5,191</u>
At 29 February 2024	<u>1,872</u>

15. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	165,247	123,240
Prepayments and accrued income	<u>276,787</u>	<u>247,839</u>
	<u>442,034</u>	<u>371,079</u>

Continued...

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

16. CREDITORS: AMOUNTS FALLING WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 18)	10,000	10,000
Trade creditors	20,950	31,117
Social security and other taxes	20,182	18,797
VAT	119,165	41,907
Accruals and deferred income	30,171	28,184
	<u>200,468</u>	<u>130,005</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 18)	<u>5,000</u>	<u>15,000</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,000</u>	<u>10,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,000</u>	<u>15,000</u>

The Bounce Back Loan is unsecured and repayable over 5 years at a 2.5% fixed rate of annual interest.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	73,772	49,687
Between one and five years	<u>54,555</u>	<u>12,227</u>
	<u>128,327</u>	<u>61,914</u>

Continued...

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

20. MOVEMENT IN FUNDS

	At 1.3.24 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
Unrestricted fund	489,627	(109,133)	380,494
TOTAL FUNDS	<u>489,627</u>	<u>(109,133)</u>	<u>380,494</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expanded £	Movement in funds £
Unrestricted funds			
Unrestricted fund	1,233,627	(1,342,760)	(109,133)
TOTAL FUNDS	<u>1,233,627</u>	<u>(1,342,760)</u>	<u>(109,133)</u>

Comparatives for movement in funds

	At 1.3.23 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
Unrestricted fund	526,716	(37,089)	489,627
TOTAL FUNDS	<u>526,716</u>	<u>(37,089)</u>	<u>489,627</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expanded £	Movement in funds £
Unrestricted funds			
Unrestricted fund	1,202,970	(1,240,059)	(37,089)
TOTAL FUNDS	<u>1,202,970</u>	<u>(1,240,059)</u>	<u>(37,089)</u>

21. RELATED PARTY DISCLOSURES

Mrs U. Stevens, who is the wife of trustee A.W.J. Stevens, was employed by the charity during the year and received gross remuneration of £3,194 (2024 - £15,975) and pension benefits of £288 (2024 - £1,304). Mrs U Stevens husband Mr A W J Stevens who was a trustee resigned on 2 May 2024 therefore the disclosure of gross remuneration and pension for Mrs U Stevens has only been disclosed up to the 2 May 2024.

Detailed Statement of Financial Activities

Detailed Statement of Financial Activities for the Year Ended 28 February 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
	1,517	1,477
Donations and legacies		
Donations and gifts		
Other trading activities		
Secondment fees and other income	-	596
Investment income		
Interest receivable	666	1,410
Charitable activities		
Fees received from legal advice provided	1,231,144	1,199,487
Total incoming resources	1,233,627	1,202,970
EXPENDITURE		
Raising donations and legacies		
Advertising	2,359	1,280
Other fundraising costs	1,705	1,400
	4,064	2,680
Charitable activities		
Wages and salaries	862,900	792,029
Social security	78,880	71,995
Other pensions cost	76,175	73,243
Training, conferences and other staff costs	38,194	32,274
Meeting expenses	4,518	919
Insurance	66,105	62,721
Staff travelling expenses	5,506	3,809
Professional fees	35,071	31,534
Professional subscriptions	27,315	27,851
Audit and accountancy fees	20,000	18,950
Office expenses	42,822	30,581
Sundry expenses	25,915	22,534
Bank charges	1,128	1,996
Bad debt	583	1,074
IT project	50,520	64,933
	1,335,632	1,236,443

Detailed Statement of Financial Activities
for the Year Ended 28 February 2025

	2025 £	2024 £
Support costs		
Finance		
Computer equipment	<u>3,064</u>	<u>936</u>
Total resources expended	<u>1,342,760</u>	<u>1,240,059</u>
Net expenditure	<u><u>(109,133)</u></u>	<u><u>(37,089)</u></u>

This page does not form part of the statutory financial statements





Annual Report 2025



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Edward Connor Solicitors is a registered charity (charity number 1175305) and a company limited by guarantee registered in England and Wales (company number 10821224). Its registered office is at 41 The Point, Market Harborough, Leicestershire LE16 7QU. It is registered for VAT (number GB277792346). It is authorised and regulated by the Solicitors Regulation Authority (number 640691).

Signatures' technical details

Signatures

david.cornish@edwardconnor.com

24/07/2025, 08:38:04 BST

Fingerprint

e6005385c9f3a4d23f9b1d3be44849a640bde83e

lisa@rowleys.biz

25/07/2025, 11:38:57 BST

Fingerprint

b9a0ba0e3bc180808cb591f8ca5174d0d9d7f91b

Event log

10.50.11.61	24/07/2025, 08:30:34 BST Signing request created.
System	24/07/2025, 08:30:38 BST Notification sent to david.cornish@edwardconnor.com.
System	24/07/2025, 08:37:05 BST Signing page opened by signee david.cornish@edwardconnor.com.
System	24/07/2025, 08:38:04 BST Signee david.cornish@edwardconnor.com signed document.
System	24/07/2025, 08:38:07 BST Notification sent to lisa@rowleys.biz.
System	24/07/2025, 13:35:07 BST Signing page opened by signee david.cornish@edwardconnor.com.
System	24/07/2025, 13:42:08 BST Signing page opened by signee david.cornish@edwardconnor.com.
System	25/07/2025, 11:37:44 BST Signing page opened by signee lisa@rowleys.biz.
System	25/07/2025, 11:38:57 BST Signee lisa@rowleys.biz signed document.
System	25/07/2025, 11:38:57 BST Signing process completed.

Summary

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Final stamp: 25/07/2025, 11:39:04 BST



Verification QR Code

