

SOUTH WESTMINSTER
LEGAL ADVICE CENTRE

SOUTH WESTMINSTER LEGAL ADVICE CENTRE CIO

Registered Charity No: 1180716

<https://www.swlac.org>

Report and Accounts for the year to 31st December 2023

SOUTH WESTMINSTER LEGAL ADVICE CENTRE CIO

REPORT OF THE TRUSTEES

The Trustees have pleasure in presenting their report and the accounts of South Westminster Legal Advice Centre CIO ("the CIO") for the year to 31st December 2023.

Status of the CIO

CIO stands for "Charitable Incorporated Organisation", a form of charitable body governed by the Charitable Incorporated Organisations (General) Regulations 2012 (SI No 3012 of 2012). South Westminster Legal Advice Centre CIO is a charity, registered with the Charity Commission under Registered Charity Number 1180716.

Principal activities

The purposes are set out in the Constitution of the CIO, but may be summarised as the provision of free legal advice to people on low incomes. We summarise our objective as:

"to provide free legal advice to people on low incomes independently, fearlessly, efficiently and with integrity, but always in a friendly and courteous manner".

Results for the period

During the period, the trust's total income was £29,326 (2022: £37,444) and its expenditure was £27,029 (2022: £34,442). The increased expenditure is largely due to the design, installation and commissioning of a case management system, which was contracted for during the period and this figure includes the provision made for its further development. The resulting surplus of £2,297 (2022: £3,002) has been carried to the General Reserve.

Notable Events during the year

Major events during the period have included the following:

- Sarah Clover stepped up to the role of Chief Executive early in the period, and, under her superb leadership, the charity's operations have been streamlined and professionalised.
- SWLAC has continued to liaise with certain London law firms and commercial organisations, by which they arrange rotas and ensure a regular flow of volunteers. We are very grateful to all these organisations for their support, and to their volunteers for their enthusiasm and expertise.
- We negotiated and entered into a contract to acquire the ActionStep Case Management System, which we rolled out and brought into use shortly after the end of the period. Despite some inevitable teething troubles, it has been very well received by volunteers and clients alike.

Volunteers

The charity could not have functioned without our wonderful, dedicated and cheerful volunteers, all of whom generously give of their own time and energy to advise those less fortunate than themselves. Our clients, and we, are hugely grateful to them.

Trustees

We were sorry to see Elaine Vignoli retire as a Trustee on taking up a judicial post. In addition, David Warner and James macLachlan also resigned during the period, and we will miss their wisdom and experience.

After an open recruitment exercise, we were delighted to welcome as new Trustees Jenny Ison, Anita George, Andrew Trovaluschi, and Richard Eaton. Each brings skills, strengths and energy, and we are thrilled that they are each making significant contributions to the charity's operations.

The names of the persons who were Trustees at the end of the period were therefore Richard Walford; Robert Walters; Chris White; Nikhil D'Souza; Sarah Clover, Jenny Ison, Anita George, Andrew Trovaluschi, and Richard Eaton.

Patrons and Supporters

The CIO is extremely grateful to its patrons, Lord Neuberger of Abbotsbury (former President of the Supreme Court) and Lord Briggs of Westbourne (Justice of the Supreme Court).

We are also extremely grateful to all the loyal friends and supporters (both individual and corporate) of South Westminster Legal Advice Centre CIO. It is so encouraging to know that we have so much strong support for what we are aiming to do.

The Abbey Centre

SWLAC would like to thank the staff and management of the Abbey Centre, 34 Great Smith Street, Westminster, London SW1P 3BU, who continue to be wonderfully supportive hosts for our service.

Trustees Responsibilities

The Trustees are required to prepare in respect of each financial year of the charity, financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation,
- comply with the charity's governing document,
- comply with the Financial Standard for Smaller Entities (FRSSE),
- comply with the Charities Act 2011.

The trustees are responsible for keeping records that disclose, with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO's Constitution.

Risk management

The Trustees have a duty to identify and review risks to which the CIO is exposed and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Public benefit

The CIO had due regard to the guidance published by the Charity Commission on public benefit, and believes that its work is for the public benefit.



On behalf of the Trustees:

Richard Walford
Chair.

Date: 1st July 2024

Website: <https://www.swlac.org>

Independent examiner's report to the Trustees of the South Westminster Legal Advice Centre CIO

I report on the accounts of the South Westminster Legal Advice Centre for the year ended 31st December, 2023 which are set out on the following pages.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts and you consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. It is my responsibility to: examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention: (1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Philip G. Turner
54 York Mansions,
Prince of Wales Drive,
London SW11 4BP

2nd July, 2024

South Westminster Legal Advice Centre CIO

Income & expenditure account for the year ended 31st December, 2023

2022

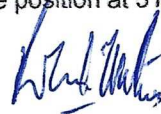
£	Income	£
	Donations received:	
-	Westminster Amalgamated Charities	2,500
-	PCC St Stephens & St John's	650
-	Goodwin Procter	7,500
6,016	London Legal Support Trust	4,812
2,500	Osborne Clarke	2,000
7,000	Westminster City Council - Ward Budget Grant	-
21,928	Others	11,864
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37,444	Total income for the period	29,326
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	Expenditure	
4,387	Room hire	4,800
185	Insurance - Contents	295
2,164	- Prof Indemnity	2,214
167	Subscriptions & licences	224
-	Printing and stationery	104
-	Sundries	107
2,037	Website development/maintenance	1,285
524	Reinstatement of in-person clinics	-
(5,022)	Release of provision for contingent liability	-
30,000	Provision for the design, installation and commissioning of a case management system	15,000
-	Case Management system license	3,000
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34,442	Total expenditure for period	27,029
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3,002	Surplus/(Deficit) income over expenditure for the period	2,297
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South Westminster Legal Advice Centre CIO

Balance Sheet as at 31st December, 2023

31.12.22		Note	£	£
£				
	Current Assets			
734	Debtors and prepayments	4	1,325	
73,624	Cash at Bank		<u>83,076</u>	
<u>74,358</u>			84,401	
	Current Liabilities			
1,235	Creditors- falling due within one year	5	17,976	
30,000	Provision for Case Management System	6	<u>21,005</u>	
				<u>38,981</u>
43,123	Net Current Assets			45,420
43,123				45,420
	Represented by:			
	General Reserves			
25,000	- Emergency Reserve Fund	7		30,000
18,123	- General Reserve Fund	7		15,420
<u>43,123</u>				<u>45,420</u>

The Income and expenditure account and Balance sheet of the South Westminster Legal Advice Centre CIO have been prepared in accordance with its records and reflect the position at 31st December, 2023



Robert Walters
Hon. Treasurer

South Westminster Legal Advice Centre CIO

Notes to the Financial Statements for the Year Ended 31st December, 2023

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice.

1.2 Going concern

South Westminster Legal Advice Centre CIO has net current assets, and total net assets, of £45,920 (2022: £40,121). After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

All income is recognised at the time of its receipt by the Charity or its agents.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of benefits will be required in settlement and the amount of the obligation can be measured reliably.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets with an individual cost of £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably, and depreciated over their estimated lives using the straight-line method. Such assets with an individual cost of less than £1,000 are written off against revenue in the year of acquisition.

1.5 Debtors

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

1.6 Cash at bank

Cash at bank includes cash in a current account, or in an account with a short maturity of three months or less from the date of the opening of the deposit or similar account.

1.7 Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Provisions are measured at the best estimates of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.8 Fund Accounting

South Westminster Legal Advice Centre CIO currently only holds General funds. General funds are unrestricted funds which are available at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

South Westminster Legal Advice Centre CIO

Notes to the Financial Statements for the Year Ended 31st December, 2023

2. Employees

South Westminster Legal Advice Centre CIO had no employees during the year (2022: nil)

3. Trustees' remuneration and expenses

During the year, no Trustee received any remuneration or other benefits (2022: £ nil)

During the year, no Trustee incurred expenses (2022: £ nil)

4. Debtors

	2023	2022
	£	£
Donations and Gift aid processed over The year-end period	694	119
Prepayments	<u>631</u>	<u>615</u>
	1,325	734
	=====	=====

5. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	4,090	1,235
Trade Creditors – Case Management system	<u>13,886</u>	<u>-</u>
	17,976	1,235
	=====	=====

6. Provision for Case Management System

During 2022 a review of the existing system concluded that it was inadequate for the Charity's purposes. A number of alternatives were reviewed, examined in detail, and the project costed and a future system identified. From 2022 revenues a sum of £30,000 was set aside for the design, commissioning, and installation of the system. The installation of the system took longer than anticipated and payment for much of the expenditure incurred rolled over into March 2024. Further work will be necessary to further develop the system and to ensure that adequate funds are available for this, a further £15,000 is being provided from 2023 revenues.

	2023	2022
	£	£
Balance of Provision at 1 st January	30,000	-
Expenditure incurred during year	(23,995)	-
Provision for funding	<u>15,000</u>	<u>30,000</u>
Balance of Provision at 31 st December	<u>21,005</u>	<u>30,000</u>
	=====	=====

South Westminster Legal Advice Centre CIO

Notes to the Financial Statements for the Year Ended 31st December, 2023

7. Reserves

The General Reserves are divided between the Emergency Reserve Fund – for use at times of existential risk - and the General Reserve Fund. It is the intention, over time, to build the former up to the higher of £50,000 or the equivalent of two years operating expenditure.

Emergency Reserve Fund

	2023	2022
	£	£
Balance at 1 st January	25,000	25,000
Transfer from General Reserve Fund	5,000	-
	<u>30,000</u>	<u>25,000</u>

General Reserve Fund

	2023	2022
	£	£
Balance at 1 st January	18,123	15,121
Surplus/(Deficit) for the year to	2,297	3,002
Transfer to Emergency Reserve Fund	(5,000)	-
	<u>15,420</u>	<u>18,123</u>

8. Related party transactions

The charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity at 31st December, 2023.