

Company registration number CE015727 (England and Wales)

Charity registration number 1180884 (England and Wales)

**COMMUNITY LEGAL CENTRE ESSEX**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# COMMUNITY LEGAL CENTRE ESSEX

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

R C Mynott  
A G Thorpe-Apps  
P R A Wilson  
C Todd

**Charity registration**

England and Wales

1180884

**Principal address**

Burgess Well House  
Coval Lane  
Chelmsford  
CM1 1FW

**Independent examiner**

Affinia (Chelmsford)  
Swift House  
Ground Floor  
18 Hoffmanns Way  
Chelmsford  
Essex  
UK  
CM1 1GU

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# COMMUNITY LEGAL CENTRE ESSEX

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## COMMUNITY LEGAL CENTRE ESSEX

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Incorporated Organisation and of the incoming resources and application of resources of the Charitable Incorporated Organisation for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Incorporated Organisation 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 trust deed. They are also responsible for safeguarding the assets of the Charitable Incorporated Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....  
R C Mynott

**Chair of Trustees**

Date: 28 March 2026 .....

## COMMUNITY LEGAL CENTRE ESSEX

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF COMMUNITY LEGAL CENTRE ESSEX

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I report to the trustees on my examination of the financial statements of Community Legal Centre Essex (the Charitable Incorporated Organisation) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charitable Incorporated Organisation's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charitable Incorporated Organisation as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Mark Philpott BFP FCA

**Affinia (Chelmsford)**

Swift House

Ground Floor

18 Hoffmanns Way

Chelmsford

Essex

CM1 1GU

UK

Date: .....

**COMMUNITY LEGAL CENTRE ESSEX****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 MARCH 2025***

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>					
Donations and legacies	3	69,804	88,200	-	88,200
Charitable activities	4	-	-	27,461	27,461
Other trading activities	5	-	8,354	-	8,354
<b>Total income</b>		69,804	96,554	27,461	124,015
<b>Expenditure on:</b>					
Charitable activities	6	11,404	54,250	27,461	81,711
<b>Total expenditure</b>		11,404	54,250	27,461	81,711
<b>Net income and movement in funds</b>		58,400	42,304	-	42,304
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		65,480	23,176	-	23,176
<b>Fund balances at 31 March 2025</b>		123,880	65,480	-	65,480

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 5 to 11 form part of these financial statements.

**COMMUNITY LEGAL CENTRE ESSEX****BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	12	160,174		90,370	
Cash at bank and in hand		4,666		15,810	
		<u>164,840</u>		<u>106,180</u>	
<b>Creditors: amounts falling due within one year</b>	13	(40,960)		(40,700)	
		<u></u>		<u></u>	
<b>Net current assets</b>			123,880		65,480
			<u></u>		<u></u>
<b>The funds of the Charitable Incorporated Organisation</b>					
Unrestricted funds	15		123,880		65,480
			<u>123,880</u>		<u>65,480</u>
			<u></u>		<u></u>

The notes on pages 5 to 11 form part of these financial statements.

The financial statements were approved by the board of trustees on ..... and authorised for issue.

.....  
R C Mynott  
**Chair of Trustees**

## COMMUNITY LEGAL CENTRE ESSEX

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Community Legal Centre Essex is a Charitable Incorporated Organisation registered in the UK. The principal address is Burgess Well House, Coval Lane, Chelmsford, CM1 1FW.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charitable Incorporated Organisation is a Public Benefit Entity as defined by FRS 102.

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Incorporated Organisation. 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.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charitable Incorporated Organisation 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.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the Charitable Incorporated Organisation 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 Incorporated Organisation has been notified of the donation, unless performance conditions require deferral of the amount.



## COMMUNITY LEGAL CENTRE ESSEX

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions there is not an unconditional entitlement to the income and its recognition is deferred and included within creditors as deferred income until the performance related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Other income from trading activities, is recognised in the year it is receivable and to the extent that the CIO has provided the services.

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All resources expended are inclusive of irrecoverable VAT,

#### 1.6 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.

#### 1.7 Financial instruments

The Charitable Incorporated Organisation 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 Incorporated Organisation's balance sheet when the Charitable Incorporated Organisation 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.

**COMMUNITY LEGAL CENTRE ESSEX****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****1 Accounting policies****(Continued)*****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.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charitable Incorporated Organisation's contractual obligations expire or are discharged or cancelled.

**2 Critical accounting estimates and judgements**

In the application of the Charitable Incorporated Organisation's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Donations and gifts	69,804	88,200

**4 Income from charitable activities**

	<b>Restricted funds 2025 £</b>	<b>Restricted funds 2024 £</b>
<b>Charitable activities</b>		
Grant income	-	27,461

**COMMUNITY LEGAL CENTRE ESSEX****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****5 Income from other trading activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other trading income	-	8,354

**6 Expenditure on charitable activities**

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Software fees	10,531	12,678
Professional fees	-	40,000
Project professional fees	-	18,943
Other project costs	-	8,518
	10,531	80,139
<b>Share of support and governance costs (see note 7)</b>		
Support	873	1,572
	11,404	81,711
<b>Analysis by fund</b>		
Unrestricted funds	11,404	54,250
Restricted funds	-	27,461
	11,404	81,711

**7 Support costs allocated to activities**

	2025 £	2024 £
Office administration	873	1,572
<b>Analysed between:</b>		
Charitable activities	873	1,572

**COMMUNITY LEGAL CENTRE ESSEX****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****8 Net movement in funds** **2025** **2024**  
**£** **£**

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

960 720

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charitable Incorporated Organisation during the year.

**10 Employees**

The average monthly number of employees during the year was:

**2025** **2024**  
**Number** **Number**

Total - -

**11 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**12 Debtors**

**2025** **2024**  
**£** **£**

**Amounts falling due within one year:**

Other debtors 160,174 90,370

**13 Creditors: amounts falling due within one year**

**2025** **2024**  
**£** **£**

Accruals and deferred income 40,960 40,700

**14 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

<b>Previous year:</b>	<b>At 1 April</b>	<b>Incoming</b>	<b>Resources</b>	<b>At 31 March</b>
	<b>2023</b>	<b>resources</b>	<b>expended</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	-	27,461	(27,461)	-

**COMMUNITY LEGAL CENTRE ESSEX****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****15 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2025</b>
	£	£	£	£	£
Designated funds	40,000	-	-	-	40,000
General funds	25,480	69,804	(11,404)	-	83,880
	<u>65,480</u>	<u>69,804</u>	<u>(11,404)</u>	<u>-</u>	<u>123,880</u>
	<u><u>65,480</u></u>	<u><u>69,804</u></u>	<u><u>(11,404)</u></u>	<u><u>-</u></u>	<u><u>123,880</u></u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
Designated funds	-	-	-	40,000	40,000
General funds	23,176	96,554	(54,250)	(40,000)	25,480
	<u>23,176</u>	<u>96,554</u>	<u>(54,250)</u>	<u>-</u>	<u>65,480</u>
	<u><u>23,176</u></u>	<u><u>96,554</u></u>	<u><u>(54,250)</u></u>	<u><u>-</u></u>	<u><u>65,480</u></u>

**16 Analysis of net assets between funds**

	<b>Unrestricted funds 2025 £</b>
<b>At 31 March 2025:</b>	
Current assets/(liabilities)	123,880
	<u>123,880</u>
	<u><u>123,880</u></u>
	<b>Unrestricted funds 2024 £</b>
<b>At 31 March 2024:</b>	
Current assets/(liabilities)	65,480
	<u>65,480</u>
	<u><u>65,480</u></u>

**COMMUNITY LEGAL CENTRE ESSEX****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****17 Related party transactions****Transactions with related parties**

During the year the Charitable Incorporated Organisation entered into the following transactions with related parties:

	<b>Income</b>		<b>Expenditure</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other related parties	69,804	96,554	-	66,623
	<u>69,804</u>	<u>96,554</u>	<u>-</u>	<u>66,623</u>
	<u><u>69,804</u></u>	<u><u>96,554</u></u>	<u><u>-</u></u>	<u><u>66,623</u></u>

The following amounts were outstanding at the reporting end date:

	<b>Amounts owed to related parties</b>	
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other related parties	40,000	40,000
	<u>40,000</u>	<u>40,000</u>
	<u><u>40,000</u></u>	<u><u>40,000</u></u>

The following amounts were outstanding at the reporting end date:

	<b>Amounts owed by related parties 2025</b>		<b>Amounts owed by related parties 2024</b>	
	<b>Balance</b>	<b>Net</b>	<b>Balance</b>	<b>Net</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other related parties	160,174	160,174	90,370	90,370
	<u>160,174</u>	<u>160,174</u>	<u>90,370</u>	<u>90,370</u>
	<u><u>160,174</u></u>	<u><u>160,174</u></u>	<u><u>90,370</u></u>	<u><u>90,370</u></u>