

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
4 FEBRUARY 2022 TO 31 MARCH 2023
FOR
CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

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for the period 4 February 2022 to 31 March 2023**

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**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**REFERENCE AND ADMINISTRATIVE DETAILS
for the period 4 February 2022 to 31 March 2023**

TRUSTEES

A M Afonso (appointed 4.2.2022)
Dr D C Newman (appointed 4.2.2022)
Ms S James (appointed 4.2.2022)
M Court (appointed 4.2.2022)
R J Davison (appointed 4.2.2022)
Mrs D Wilkins (appointed 4.2.2022)
D N Scrase (appointed 4.2.2022)
C Wigley Trustee (appointed 4.2.2022)
J A Oakes Trustee (appointed 11.2.2023)

PRINCIPAL ADDRESS

Heulwen
Glyn y Marl Road
Conway
LL31 9NS

**REGISTERED CHARITY
NUMBER**

1197787

INDEPENDENT EXAMINER

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**REPORT OF THE TRUSTEES
for the period 4 February 2022 to 31 March 2023**

The trustees present their report with the financial statements of the charity for the period 4 February 2022 to 31 March 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is a charitable incorporated organisation(CIO). Charity's purposes, set out in the objects contained in the CIO's constitution. The Charity will provide legal advice, assistance and representation to those who would otherwise be unable to afford it, and public legal education.

The Charity's objects are defined as above. Our aims are focused on:

- * The relief of poverty;
- * Suffering and distress among persons resident or working in Wales and the neighbouring counties of England by providing legal advice;
- * Assistance and representation to those who would be otherwise unable to afford it;
- * And by the advancement of education on legal rights and obligations.

Charitable activities

Charity's core activities include:

- * the provision of legal advice, assistance and representation to those who would otherwise be unable to afford it, and public legal education.
- * It will employ lawyers and caseworkers to provide legal services directly to clients, and will aim to provide services under the legal aid scheme.

Public benefit

The Board of Trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011. Our activities are all delivered in line with our objectives and aims and are wholly for public benefit.

FINANCIAL REVIEW

Financial position

The Charity has been formed to launch a law centre for North Wales to provide professional legal services by salaried staff and community work by volunteer services.

The Charity's gross for this year income was £35,856 and total expenditure was £19,599. This resulted in net incoming resources of £16,257. At the end restricted funds amounted to £4,966, while unrestricted funds amounted to a balance of £11,291.

Reserves policy

The level of reserves that the charity ought to have is reviewed periodically by trustees, to ensure that it still reflects current charity developments.

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**REPORT OF THE TRUSTEES
for the period 4 February 2022 to 31 March 2023**

FUTURE PLANS

The Charity's objectives for the forthcoming year are:

Establish the Centre as a key provider, embedded in the community, increasing access to justice in the region.

We will achieve this by ensuring that:

- a. Services are well communicated to partners, the wider public and the advice sector.
- b. The value of our work is evidenced and communicated to funders.
- c. We deliver high quality legal services that compliment and dovetail with existing provision.
- d. We are known and trusted in communities across the region.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity was registered with the Charity Commission on 04 February 2022. The Charity is governed by its Constitution of Charitable Incorporated Organisation(CIO) made from time to time by the Board of Trustees.

Induction and training of new trustees

Retirement, removal and appointment of trustees are governed by the constitution of CIO.

New Trustees undergo an orientation day to brief them on the legal obligations under charity law, the constitutional documents, decision making processes, business planning and financial procedures and performances.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

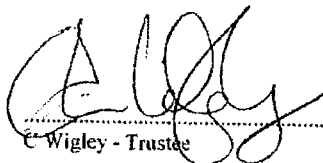
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**REPORT OF THE TRUSTEES
for the period 4 February 2022 to 31 March 2023**

Approved by order of the board of trustees on 20.11.23 and signed on its behalf by:


.....
C Wigley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

Independent examiner's report to the trustees of Canolfan Gyfraith y Gogledd (North Wales Law Centre Steering Group)

I report to the charity trustees on my examination of the accounts of Canolfan Gyfraith y Gogledd (North Wales Law Centre Steering Group) (the Trust) for the period 4 February 2022 to 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Paul Allan BSoc Sc FCA
The Institute of Chartered Accountants in England and Wales

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date: 20-11-2023

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**STATEMENT OF FINANCIAL ACTIVITIES
for the period 4 February 2022 to 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	750	-	750
Charitable activities				
Provision of legal services and advice	3	16,250	18,856	35,106
Total		<u>17,000</u>	<u>18,856</u>	<u>35,856</u>
EXPENDITURE ON				
Charitable activities				
Provision of legal services and advice	4	5,167	8,750	13,917
Support costs		542	5,140	5,682
Total		<u>5,709</u>	<u>13,890</u>	<u>19,599</u>
NET INCOME		<u>11,291</u>	<u>4,966</u>	<u>16,257</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>11,291</u></u>	<u><u>4,966</u></u>	<u><u>16,257</u></u>

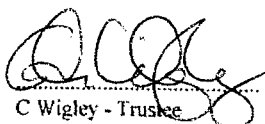
The notes form part of these financial statements

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**BALANCE SHEET
31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
CURRENT ASSETS				
Debtors	7	2,622	-	2,622
Cash at bank		49,843	38,716	88,559
		<u>52,465</u>	<u>38,716</u>	<u>91,181</u>
CREDITORS				
Amounts falling due within one year	8	(41,174)	(33,750)	(74,924)
		<u>11,291</u>	<u>4,966</u>	<u>16,257</u>
NET CURRENT ASSETS				
		<u>11,291</u>	<u>4,966</u>	<u>16,257</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>11,291</u>	<u>4,966</u>	<u>16,257</u>
NET ASSETS				
		<u>11,291</u>	<u>4,966</u>	<u>16,257</u>
FUNDS	9			
Unrestricted funds				11,291
Restricted funds				4,966
TOTAL FUNDS				<u>16,257</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20.11.2023 and were signed on its behalf by:


C Wigley - Trustee

The notes form part of these financial statements

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**NOTES TO THE FINANCIAL STATEMENTS
for the period 4 February 2022 to 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. DONATIONS AND LEGACIES

Donations

£
750

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 4 February 2022 to 31 March 2023**

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	£
Grants	Provision of legal services and advice	<u>35,106</u>

Grants received, included in the above, are as follows:

	£
AB Charitable Trust	11,250
The Legal Education Foundation	11,250
Law Centres Network	5,000
AB Charitable Trust/The Legal Education Foundation	<u>7,606</u>
	<u>35,106</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Provision of legal services and advice	11,967	1,950	13,917
Support costs	-	5,682	<u>5,682</u>
	<u>11,967</u>	<u>7,632</u>	<u>19,599</u>

5. SUPPORT COSTS

	Governance costs £
Provision of legal services and advice	1,950
Support costs	<u>5,682</u>
	<u>7,632</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2023.

Trustees' expenses

	£
Trustees' expenses	<u>1,950</u>

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 4 February 2022 to 31 March 2023**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade debtors	£
Accrued income	16
	<u>2,606</u>
	<u>2,622</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors	£
Other creditors	619
	<u>74,305</u>
	<u>74,924</u>

9. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.23 £
Unrestricted funds		
General fund	11,291	11,291
Restricted funds		
Funding for new Development Manager	4,966	4,966
TOTAL FUNDS	<u>16,257</u>	<u>16,257</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,000	(5,709)	11,291
Restricted funds			
The Foundation	11,250	(11,250)	-
Funding for new Development Manager	7,606	(2,640)	4,966
	<u>18,856</u>	<u>(13,890)</u>	<u>4,966</u>
TOTAL FUNDS	<u>35,856</u>	<u>(19,599)</u>	<u>16,257</u>

The Foundation. This grant was funded by the Legal Education Foundation to promote the advancement of legal education and the study of law in all its branches, and the sound development and administration of the law.

Development Manager. This grant was provided by AB Charitable Trust and The Legal Education Foundation for the employment of new Development Manager.

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 4 February 2022 to 31 March 2023**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2023.

**CANOLFAN GYFRAITH Y GOGLEDD (NORTH WALES
LAW CENTRE STEERING GROUP)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the period 4 February 2022 to 31 March 2023**

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	750
Charitable activities	
Grants	35,106
Total incoming resources	<u>35,856</u>
EXPENDITURE	
Charitable activities	
Rent and rates	4,333
Insurance	223
Telephone	22
Advertising & publicity	1,143
Staff travel & volunteer expenses	79
Membership and subscriptions	101
Miscellaneous expenses	364
Computer accessories, software & support	139
Recruitment & training	5,563
	<u>11,967</u>
Support costs	
Governance costs	
Trustees' expenses	1,950
Professional fees	3,582
Independent examination	2,100
	<u>7,632</u>
Total resources expended	<u>19,599</u>
Net income	<u><u>16,257</u></u>

This page does not form part of the statutory financial statements