

REGISTERED CHARITY NUMBER: 1197787

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

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

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

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for the year ended 31 March 2024**

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**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2024**

TRUSTEES

A M Afonso
Dr D C Newman
Ms S James
M Court
R J Davison
Mrs D Wilkins
D N Scrase
C Wigley
J A Oakes

PRINCIPAL ADDRESS

Heulwen
Glyn y Marl Road
Conway
LL31 9NS

**REGISTERED CHARITY
NUMBER**

1197787

AUDITORS

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

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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

NWCL is a charitable incorporated organisation (CIO). Our purposes are set out in the objects contained in the CIO's constitution. These are "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."

Our vision is that all people and communities in north Wales have access to the services and expertise they need to uphold their rights, fight inequality and challenge injustice. Our mission is to alleviate poverty, promote equality, and help people create a fairer and more just society. We do this by providing free, community-based legal advice on issues that affect the day-to-day lives of people living in north Wales, using the law as a lever for social change, and sharing our knowledge and skills with others.

Charitable activities

For the financial year 2023/2024, North Wales Community Law saw the initial launch of its legal service, providing free legal advice on housing and homelessness issues to those in need.

In April 2023, we onboarded our Centre Manager as our first employed member of staff: the member of staff who had been leading on the development of our plans for a law centre for north Wales prior to this point had worked as a Development Manager, with her role hosted by the Law Centres Network as our organisation established itself. Following the onboarding of the Centre Manager, we recruited a small legal team, including a full-time and part-time housing solicitor, full-time case worker and part-time triage coordinator, and arranged for external supervision to support the work team's work from a highly experienced senior housing law solicitor within the Law Centres Network. This recruitment was enabled by the generous financial support of the Legal Education Foundation, AB Charitable Trust and the Steve Morgan Foundation, following successful grant funding applications.

The new legal team began work in the autumn of 2023. Prior to this, we developed and established a suite of policies and procedures to undergird our organisation's work, supported by the Law Centres Network, and passed the Specialist Quality Mark's desktop audit. Because of the requirements of the Legal Aid Agency to have an employed solicitor who meets the supervisor standard (with external supervision not permissible), the team's work focussed on areas of legal advice which are out of scope for legal aid. The Team also developed and established triage and case management systems. The service launched in November 2023, taking referrals from local voluntary sector organisations with whom we had developed a close working relationship. In this initial phase, the team worked on 24 cases, providing advice in a diverse range of housing and homelessness issues, including housing disrepair, rent arrears, housing allocation, persons housed in unsuitable accommodation, possession and local authority homelessness duties.

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

In early 2024, our solicitor and caseworker both handed in their notice to move on to new positions in the sector. This was a significant setback for our new service, and required us to pause new referrals and prioritise the conclusion of casework for our existing clients. Where appropriate, this involved handing over cases to organisations we collaborate with, including Shelter Cymru, Public Law Project and Greater Manchester Law Centre. Working together, the Centre Manager and Board undertook a lesson learning exercise and prepared for a new round of recruitment.

For the remainder of the financial year, the Centre's work focussed on concluding and arranging handover for our existing clients, and planning the organisation's rebranding ahead of the next round of recruitment. We renamed ourselves North Wales Community Law (from North Wales Law Centre Steering Group) to better communicate our work to the public, and amended our Constitution to reflect this change in February 2024. Following our rebrand (including the development and launch of a new website: www.nwcl.cymru) recruitment took place in May/June 2024. The recruitment round was a resounding success, leading to the recruitment of a new legal team and the recommencement of our legal service in Autumn 2024. As a result of our ability to attract more experienced staff, we were able to meet the requirements to hold a contract with the Legal Aid Agency, and from September 2024, we have been able to provide advice and representation to the public in housing and homelessness matters through legal aid. The work done in 2023/2024 in establishing processes, procedures and policies to support clients and our staff laid the foundations for this service, and throughout the course of the year, our young organisation demonstrated considerable resilience and growth, while always putting the needs of our clients front and centre.

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's gross for this year income was £147,428 and total expenditure was £118,995. This resulted in net incoming resources of £28,433. At the end restricted funds amounted to £39,121, while unrestricted funds amounted to a balance of £5,569.

Reserves policy

Our funds must be spent on achieving our charitable objectives. In order to be sustainable, some of those funds need to be set aside for contingencies that may arise.

As part of our Financial Management processes, the Board has set a long-term target of accumulating a reserve fund which represents six months of our annual operating costs.

These reserves enable North Wales Community Law to deal with the following contingencies:

Problems with cash flow, for instance when waiting for funding to clear in our account.

Staffing shortages such as those due to sickness, maternity, or paternity leave.

Reductions in or withdrawal of funding.

In the event of closure, six months running costs to wind up the organisation and pay redundancies and leasehold liabilities.

This policy is reviewed annually when the trustees set the budget for the following financial year.

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

FUTURE PLANS

The Charity's objective for the forthcoming year are to establish North Wales Community Law as a key legal aid provider, embedded in the community, increasing access to justice in the region. The Trustees have set a strategic plan for the upcoming business year (September 2024–August 2025), against which our two employed directors (Director of Operations and Director of Legal Services) have planned their work.

Area	Objective	Actions
Legal	Use the law as a lever of change	Plan and implement a coproduced legal strategy
	Challenge legal advice deserts	Establish caseloads and provide high quality legal advice and representation in our priority areas of law
		Operate a legal aid contract in compliance
Financial	Build and maintain a secure funding base	Make successful grant applications to a broader range of funders
		Collect data to evidence our work
		Improve individual giving
		Develop medium-term financial plan, including pathway to increasing reserves
Community	Develop and maintain partnerships with community groups and advice organisations that add value to existing provision and enrich the advice ecosystem	Plan and implement a stakeholder engagement plan
	Greater recognition of North Wales Community Law	Plan and implement a communications plan
	Involve volunteers in our work	Develop a volunteer team
Staff	Support our staff	Manage staff team
		Develop and implement a professional development plan
		Promote a positive workplace culture
		Review of workplace policies to ensure sector-leading offer for staff
Governance	Broaden and renew trustee membership	Recruit new trustees, with a focus on skills gaps and improving diversity
	Strengthen governance	Develop annual plan of Steering Group Board work
		Strengthen Board skills through training opportunities

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) as amended from time to time by the Board of Trustees.

Board of Trustees and Advisors

NWCL is governed by its Board of Trustees which currently meets six times a year, including one all-day meeting held in person. The current membership of the Board of Trustees is:

Name	Date appointed
Crash Wigley (chair)	4 February 2022
Debbie Wilkins (treasurer)	4 February 2022
Acton Afonso	4 February 2022
Daniel Newman	4 February 2022
Daniel Scrase	4 February 2022
Matthew Court	4 February 2022
Ron Davison	4 February 2022
Sue James	4 February 2022
Jabez Oakes	11 February 2023
Jason Edwards	18 June 2024
Christopher Lothian-Field	18 September 2024

The Board is also supported by two expert advisors who attend Board meetings and have provided input and strategic guidance from the CIO's inception: Annie Bannister and Warren Palmer.

Induction and training of new trustees

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

New Trustees undertake an induction 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

Risks facing the organisation are managed in accordance with our Risk Management policy. The Director of Operations conducts an annual review of risk assessment data which is considered by the trustees to inform their risk assessment for the following year. The risk register is reviewed at least annually by trustees.

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:

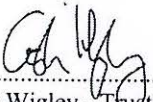
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the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

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

Approved by order of the board of trustees on^{16.01.2025} and signed on its behalf by:


.....
C Wigley - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

Opinion

We have audited the financial statements of Cyfraith Gymunedol y Gogledd / North Wales Community Law (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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 charity 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 charity'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 Report of the trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

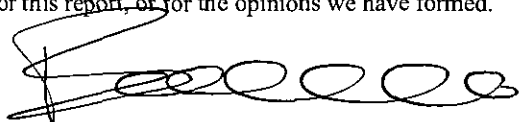
- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Berringers LLP
Chartered Accountants
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Lygon House
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BR1 3RA

Date: 16/1/2025

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

				Year Ended 31.3.24 Total funds £	Period 4.2.22 to 31.3.23 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	750
Charitable activities	3				
Provision of legal services and advice		<u>45,000</u>	<u>102,428</u>	<u>147,428</u>	<u>35,106</u>
Total		<u>45,000</u>	<u>102,428</u>	<u>147,428</u>	<u>35,856</u>
EXPENDITURE ON					
Charitable activities	4				
Provision of legal services and advice		<u>44,628</u>	<u>63,126</u>	<u>107,754</u>	13,917
Support costs		<u>6,094</u>	<u>5,147</u>	<u>11,241</u>	<u>5,682</u>
Total		<u>50,722</u>	<u>68,273</u>	<u>118,995</u>	<u>19,599</u>
NET INCOME/(EXPENDITURE)		(5,722)	34,155	28,433	16,257
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>11,291</u>	<u>4,966</u>	<u>16,257</u>	-
TOTAL FUNDS CARRIED FORWARD		<u><u>5,569</u></u>	<u><u>39,121</u></u>	<u><u>44,690</u></u>	<u><u>16,257</u></u>

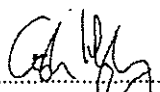
The notes form part of these financial statements

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**BALANCE SHEET
31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	3,211	-	3,211	-
CURRENT ASSETS					
Debtors	10	5,430	7,499	12,929	2,623
Cash at bank		<u>43,539</u>	<u>31,622</u>	<u>75,161</u>	<u>88,559</u>
		48,969	39,121	88,090	91,182
CREDITORS					
Amounts falling due within one year	11	(46,611)	-	(46,611)	(74,925)
NET CURRENT ASSETS		<u>2,358</u>	<u>39,121</u>	<u>41,479</u>	<u>16,257</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,569</u>	<u>39,121</u>	<u>44,690</u>	<u>16,257</u>
NET ASSETS		<u>5,569</u>	<u>39,121</u>	<u>44,690</u>	<u>16,257</u>
FUNDS	12				
Unrestricted funds				5,569	11,291
Restricted funds				<u>39,121</u>	<u>4,966</u>
TOTAL FUNDS				<u>44,690</u>	<u>16,257</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14.11.2024
and were signed on its behalf by:


.....
C Wigley - Trustee

The notes form part of these financial statements

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office Equipment	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

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

	Year Ended 31.3.24 £	Period 4.2.22 to 31.3.23 £
Donations	<u>-</u>	<u>750</u>

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

3. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 31.3.24	Period 4.2.22 to 31.3.23
	Activity	£	£
Grants	Provision of legal services and advice	<u>147,428</u>	<u>35,106</u>

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

	Year Ended 31.3.24	Period 4.2.22 to 31.3.23
	£	£
AB Charitable Trust	45,000	11,250
The Legal Education Foundation	86,250	11,250
Law Centres Network	-	5,000
AB Charitable Trust/The Legal Education Foundation	3,219	7,606
Steve Morgan Foundation	<u>12,959</u>	<u>-</u>
	<u>147,428</u>	<u>35,106</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Provision of legal services and advice	107,638	116	107,754
Support costs	<u>970</u>	<u>10,271</u>	<u>11,241</u>
	<u>108,608</u>	<u>10,387</u>	<u>118,995</u>

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Provision of legal services and advice	72	44	116
Support costs	<u>-</u>	<u>10,271</u>	<u>10,271</u>
	<u>72</u>	<u>10,315</u>	<u>10,387</u>

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the period ended 31 March 2023.

Trustees' expenses

	Year Ended 31.3.24 £	Period 4.2.22 to 31.3.23 £
Trustees' expenses	<u>44</u>	<u>1,950</u>

7. STAFF COSTS

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

	Year Ended 31.3.24	Period 4.2.22 to 31.3.23
Legal support	<u>3</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>11,291</u>	<u>4,966</u>	<u>16,257</u>

9. TANGIBLE FIXED ASSETS

	Office Equipment £	Computer equipment £	Totals £
COST			
Additions	<u>181</u>	<u>4,000</u>	<u>4,181</u>
DEPRECIATION			
Charge for year	<u>26</u>	<u>944</u>	<u>970</u>
NET BOOK VALUE			
At 31 March 2024	<u>155</u>	<u>3,056</u>	<u>3,211</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	290	17
Accrued income	7,500	2,606
Prepayments	<u>5,139</u>	<u>-</u>
	<u>12,929</u>	<u>2,623</u>

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	5,506	620
Other creditors	<u>41,105</u>	<u>74,305</u>
	<u>46,611</u>	<u>74,925</u>

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	11,291	(5,722)	5,569
Restricted funds			
The Foundation	4,966	32,583	37,549
Funding for new Development Manager	-	352	352
Steve Morgan Foundation	<u>-</u>	<u>1,220</u>	<u>1,220</u>
	<u>4,966</u>	<u>34,155</u>	<u>39,121</u>
TOTAL FUNDS	<u>16,257</u>	<u>28,433</u>	<u>44,690</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	45,000	(50,722)	(5,722)
Restricted funds			
The Foundation	86,250	(53,667)	32,583
Funding for new Development Manager	3,219	(2,867)	352
Steve Morgan Foundation	<u>12,959</u>	<u>(11,739)</u>	<u>1,220</u>
	<u>102,428</u>	<u>(68,273)</u>	<u>34,155</u>
TOTAL FUNDS	<u>147,428</u>	<u>(118,995)</u>	<u>28,433</u>

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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	<u>7,606</u>	<u>(2,640)</u>	<u>4,966</u>
	18,856	(13,890)	4,966
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.

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**CYFRAITH GYMUNEDOL Y GOGLEDD / NORTH
WALES COMMUNITY LAW**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

	Year Ended 31.3.24 £	Period 4.2.22 to 31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	750
Charitable activities		
Grants	<u>147,428</u>	<u>35,106</u>
Total incoming resources	147,428	35,856
EXPENDITURE		
Charitable activities		
Wages	83,964	-
Rent and rates	5,201	4,333
Insurance	1,768	223
Telephone	1,991	22
Advertising & publicity	44	1,143
Staff travel & volunteer expenses	1,306	79
Printing, Postage & Stationery	1,072	-
Office maintenance	1,536	-
Membership and subscriptions	770	101
Miscellaneous expenses	237	364
Computer accessories, software & support	3,341	139
Recruitment & training	6,408	5,563
Computer equipment	<u>970</u>	<u>-</u>
	108,608	11,967
Support costs		
Finance		
Bank charges	72	-
Governance costs		
Trustees' expenses	44	1,950
Professional fees	6,321	3,582
Independent examination	<u>3,950</u>	<u>2,100</u>
	<u>10,315</u>	<u>7,632</u>
Total resources expended	<u>118,995</u>	<u>19,599</u>
Net income	<u>28,433</u>	<u>16,257</u>

This page does not form part of the statutory financial statements