

Company registration number SC217688 (Scotland)

Charity registration number SC032226 (Scotland)

**DUNDEE NORTH LAW CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2026**

# DUNDEE NORTH LAW CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                                  |                                                                   |                          |
|----------------------------------|-------------------------------------------------------------------|--------------------------|
| <b>Trustees</b>                  | M Stewart                                                         |                          |
|                                  | D Miller                                                          |                          |
|                                  | G Bruce                                                           |                          |
|                                  | H Davidson                                                        |                          |
|                                  | K Wyatt                                                           | (Appointed 24 July 2025) |
|                                  | E Baines                                                          | (Appointed 24 July 2025) |
|                                  | K McKaig                                                          | (Appointed 1 April 2026) |
|                                  | A Pegba-Otemolu                                                   | (Appointed 1 April 2026) |
| <b>Principal solicitor</b>       | Kenneth Marshall                                                  |                          |
| <b>Secretary</b>                 | Thorntons Law LLP                                                 |                          |
| <b>Charity number (Scotland)</b> | SC032226                                                          |                          |
| <b>Company number</b>            | SC217688                                                          |                          |
| <b>Registered office</b>         | 163 Albert Street<br>Dundee<br>DD46PX                             |                          |
| <b>Independent examiner</b>      | Findlays Audit Limited<br>11 Dudhope Terrace<br>Dundee<br>DD3 6TS |                          |
| <b>Bankers</b>                   | Royal Bank of Scotland<br>3 High Street<br>Dundee<br>DD1 9LY      |                          |

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# DUNDEE NORTH LAW CENTRE

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# DUNDEE NORTH LAW CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2026

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The trustees present their annual report and financial statements for the year ended 31 March 2026.

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 charity's articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (effective 1 January 2019).

#### **Objectives and activities**

##### **Principal activity**

The principal activity of the charity is the provision of free legal advice within areas of poverty in the City of Dundee.

##### **Aims and objectives**

- To relieve poverty by the provision of free legal advice, assistance and representations to individuals living in community groups and voluntary organisations operating in areas of Dundee currently known as Community Regeneration areas, all as designated from time to time by funders, the Scottish Government, Local Government or other indicators and such other areas as the company from time to time feels will benefit from receiving free legal advice; and
- To advance the education of the public generally by undertaking seminars, classes and talks on relevant legal topics and issues to local schools, community groups and others and by printing, publishing and distributing leaflets and booklets containing legal information and advice for the benefit of individuals, community groups, voluntary organisations and others living in/or operating in the said areas.

Our mission is to alleviate economic and social hardship for the people of Dundee by providing free advice and representation. To achieve this, Dundee Law Centre will pursue the following strategic objectives:

- Be a trusted "go to" organisation for free legal representation on housing, debt and Social Security matters to people in Dundee suffering economic and social hardship
- Build and strengthen relationships based on trust and mutual understanding
- Increase the sustainability of the charity by investing in capacity and expertise in accessing a wider range of trusts, grants and donors to enhance our impact
- Grow our profile locally and use our experience to highlight issues of concern to those making decisions about the law, policy and practice that negatively impacts on clients
- Strengthen the organisation by having a more diverse board, including increasing the voice of the local community and service users, and attract the very best talent to our Board, staff team and volunteer base

# DUNDEE NORTH LAW CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2026*

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### **Achievements and performance**

#### **Background and Legal Update**

The work of the Law Centre is unique as it provides representation in the fields of housing, debt, and social security law and no other organisation offers representation across these connected areas of law.

A major legislative reform in the past 12 months which affects the work of Dundee Law Centre is the Housing (Scotland) Act 2025.

Most of the Act is not yet in force but will, in the coming year, alter the law in relation to:

- Compensation for wrongful termination of a private sector tenancy;
- Reduce the qualifying period of residency for succession, on the death of the tenant, in a private sector tenancy, to only six months;
- Remove the risk that tenants who challenge rent increase notices might find that they pay an even higher rent than the landlord is proposing;
- Make it much easier for a joint tenant to terminate a private residential tenancy;
- A right to keep pets.

We don't envisage the rent control provisions of the 2025 Act having an impact on Dundee because the rents are not sufficiently high.

The Act also has consequences for homelessness cases where it imposes on local authorities and other public bodies :

Stronger homelessness prevention duties;

Duties to intervene earlier where homelessness is threatened;

New duties around domestic abuse and rent arrears prevention.

Ongoing pressure on temporary accommodation and homelessness systems

We are seeing:

- worsening shortages of suitable accommodation
- increased use of unsuitable temporary accommodation
- more complex Article 8 proportionality and equality issues
- greater delays in homeless decision-making

Cost of living and consumer debt litigation remain high.

We are seeing increased use of ordinary cause and simple procedure debt actions.

There is ongoing importance in:

- Consumer Credit Act defences
- time order applications
- prescription arguments
- procedural defects in service and citation
- affordability assessments

# DUNDEE NORTH LAW CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2026*

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### Courts and tribunals

There are still long delays in the Housing and Social Security appeals system in relation to the Scottish Courts and Tribunals – over a year to bring cases to tribunal from the date that proceedings are initiated.

### Social Security Benefits

The two-child limit on Universal Credit claims has been abolished.

The maximum rent that can be paid in private sector tenancies, for those reliant on Universal Credit to pay rent, has been frozen (again).

The extra amount of Universal Credit awarded to those who are seriously disabled and unable to work has been cut in half from £429.80 per month to £217.60 per month.

### Premises

The Law Centre relocated to its current offices at 163 Albert Street, Dundee DD4 6PX in July 2021. The offices at Albert Street are ideally located in the heart of Dundee on a busy thoroughfare which is accessible to both staff and clients. There is also excellent access to public transport on the doorstep of the Centre. A 3-year lease is in place giving security of cost and tenure until 31 December 2027.

### National Standards

The first stage of the Scottish National Standards for Information and Advice Projects (SNSIAP) compliance audit of Dundee Law Centre was undertaken between August and October 2024. The outcome of the review was that we were compliant in both Housing and Welfare Benefits work.

The second stage of the review in the accreditation process included a self-assessment completed by staff in September followed by a full audit by SNSIAP in October 2025. We were delighted to be advised in December 2025 that Dundee Law Centre was accredited to provide advice and information in respect of Type II and III, Housing, Welfare Benefit and Money Debt until 19 December 2028.

The National Standards audit is thorough, and staff deserve recognition for achieving full accreditation. This accreditation will also provide assurance to our partners, other regulatory bodies and funders on the robustness of our working practices and governance arrangements.

### Funding Overview

During 2025-26 we were successful in being awarded the following grants:

Northwood Trust £25,000 per annum for 3 years

AB Charitable Trust £25,000 per annum for 3 years

The Robertson Trust £40,000 per annum for 3 years

In addition, we received some smaller one-off grants totalling £14,000, giving an overall income from grants of £104,000 for the year.

We have also submitted grant funding applications to a number of other funders including NHS Tayside Charitable Foundation, the Access to Justice Foundation and Garfield Weston. In addition, a funding tracker is in place to assist in identifying new funding opportunities as they arise.

The Board is confident that additional grant funding will be secured for 2026-27 onwards.

Legal Aid income is now a core element of funding for the Law Centre and, whilst income dipped slightly in 2024-25 due to a reduction in the number of solicitors employed, this increased to £140,000 during 2025-26. Dundee Partnership grant for the year was maintained at previous year's level of £150,304.

# DUNDEE NORTH LAW CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

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### Caseload Performance

During the year, Dundee Law Centre supported 899 clients, addressing a wide variety of issues across the following range of cases:

|                                                            |          |
|------------------------------------------------------------|----------|
| New cases opened during the financial year of 25-26        | 741      |
| Cases still ongoing from the financial year of 25-26       | 207      |
| Files closed during the year 25-26                         | 720      |
| Debt Cases opened in financial year 25-26                  | 65       |
| Debt Cases closed in the financial year 25-26              | 69       |
| Benefit Cases opened in the financial year 25-26           | 291      |
| Benefit cases closed in the financial year 25-26           | 276      |
| Housing cases opened in financial year 25-26               | 311      |
| Housing cases closed in the financial year 25-26           | 361      |
| PIP/ADP/PC cases opened in financial year 25-26            | 134      |
| PIP/ADP/PC cases closed in financial year 25-26            | 129      |
| Universal Credit issues opened in the financial year 25-26 | 145      |
| Universal Credit issues closed in the financial year 25-26 | 129      |
| Eviction Cases won in financial year 25-26                 | 115      |
| Eviction Cases lost in financial year 25-26                | 41       |
| Total client gains in financial year 25-26                 | £489,040 |

# DUNDEE NORTH LAW CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

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### **Debt Cases**

These cases include council tax debt, fuel debt, credit cards, and loans.

### **Benefit Cases**

These cases include any benefit advice from PIP, pension credit, UC (Universal Credit), DHP, ESA, DLA, ADP, and benefit checks.

### **Cases of Eviction**

These cases include all cases in relation to evictions from Dundee City Council, Social Landlords, or Private rented properties.

### **PIP/ADP/PC (Pension Credit)**

These cases are anything related to Disability Living Allowance.

### **Universal Credit Issues**

These cases are anything related to UC such as UC50 forms, Applications, Reconsiderations, Reviews, overpayments, and appeals against decisions.

### **Total Client Gains**

Total client gains are gains clients have received due to benefits being wrong and receiving back-dated money or appeals against decisions of applications to then be proven to be granted. (PIP, ESA, UC, DLA, Pension Credit, ADP, Carers Allowance and Council Tax).

### **Eviction Cases Won**

It is estimated that the rehousing cost for Dundee City Council under their homelessness duty of care would amount to £2,358,815 if these households had not been able to retain their property.

### **Financial review**

The results for the year are set out in the statement of financial activities and incorporate the income from DNLC LLP; a firm set up to undertake the legal work for Dundee North Law Centre.

One of the main sources of income is the annual grant from the Dundee Partnership. In the financial year 2025/26 this was maintained at £150,304, the same as 2024/25.

As at 31st March 2026, the charity held total reserves of £148,040 (2025 - £149,615) of which £nil (2025 - £nil) were restricted and could only be used to fund the projects for which they were received. Total unrestricted reserves of £148,040 (2025 - £149,615) were held, of which £nil (2025 - £nil) were designated for specific purposes.

### *Going concern*

The Trustees have no concerns about Dundee North Law Centre continuing as a going concern.

### *Reserves policy*

The Trustees are looking to establish a policy to maintain unrestricted funds, which are the free reserves of the company, at a level of at least approximately three months unrestricted expenditure. Based on this year's unrestricted expenditure, £54,242 would be the amount required compared to the current free reserves of £145,142.

### *Investment policy*

The board of directors has considered the most appropriate policy for investing funds and has found that the operation of a high interest deposit account, meets their requirements to generate income, whilst allowing sufficient flexibility for effective cash flow management. The interest earned in the year has increased during the year due to the recent increase in bank interest rates following a long period of low interest rates.



# DUNDEE NORTH LAW CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2026

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#### *Major risks*

##### **Risk management**

The Trustees have determined that financial sustainability is the primary risk facing the charity. A key element is the sourcing of other income out with the legal aid work.

Attention has also been focused on non-financial risks. These risks are managed by ensuring the Scottish National Standards are achieved, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

A full health & safety risk assessment was undertaken for the new offices at 163 Albert Street in conjunction with Fairweather Consulting who provided us with risk management support during 2021. This has been updated to take on board the extension of our offices into the upper floor.

Following an extensive review of the current systems and layout of the building in August 2023, the Finance & Operations Manager updated the Fire Risk assessments to reflect the current position of the building layout and systems. This has resulted in new manual evacuation plans being drawn up and rolled out to all teams. Extra signage and upgrading to lights etc. have been installed in conjunction with embedding the newly devised evacuation plans.

An independent review of the Risk Assessments and plans was undertaken by the Risk Officer of Dundee City Council and recommendations received were approved for implementation. The Board has also appointed a recently retired health & safety professional on a voluntary basis to work with the board and staff to review our current health & safety and risk management plans and policies with a view to updating our policies and procedures to ensure that these meet all statutory and recommended best practice. DSE assessments have been conducted for all staff to ensure all workspaces are up to standard. Risk assessments are being updated currently to ensure all safety measures are up to date for all staff and clients.

##### **Plans for future periods**

##### **Strategy**

Whilst the aims and objectives of the company remain the same as in previous years, a new draft strategy was approved by the Board on 24 February 2026. A facilitated staff session is being arranged to further develop our strategic targets.

The Board, along with the staff, are keen to raise the profile of Dundee Law Centre within the city so that there is greater awareness of the services that the Centre provides. The Board recognises that our website and social media presence requires to be refreshed so that it is clear how we can help clients and how to access support.

We have already established good relationships in the community with our strategic partners which includes cross-referring clients between agencies in order that they receive the appropriate specialist advice to suit their needs. Further work will be undertaken to strengthen this and promote the Centre through case studies and testimonials.

By securing grants in the past three years, we are developing relationships with funders and will keep promoting the Law Centre's achievements to attract new and ongoing funding for its important work.

In March 2026 Dundee City Council confirmed that our Dundee Partnership Grant would remain at £150,304 for 2025-26. We are extremely grateful to the City Council for their ongoing financial support to help cover the costs of the legal work we undertake on behalf of our clients.

The Principal Solicitors continue to keep a close eye on the legislation landscape. The Scottish Courts and HM Courts and Tribunal Service are adapting and there has been considerable investment in technology to enable new ways of working in the future. The investment in new technology and the modernisation of working practices has enabled the Law Centre to successfully navigate these changes.

During 2025 the Board undertook a recruitment campaign to recruit new directors and enhance the skills and expertise within the Board. As a result of this, we successfully appointed three new Board directors in July/August 2025 and a further two in April 2026. One director stepped down at the end of April 2026 with another stepping down in May 2026, resulting in a total of eight directors which gives the Board an excellent range of skills and experience to draw on.

# DUNDEE NORTH LAW CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

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### Structure, governance and management

Dundee North Law Centre is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

|                 |                                                    |
|-----------------|----------------------------------------------------|
| M Stewart       |                                                    |
| D Miller        |                                                    |
| J Rose-Hamilton | (Resigned 30 April 2026)                           |
| G Bruce         |                                                    |
| H Davidson      |                                                    |
| K Wyatt         | (Appointed 24 July 2025)                           |
| L Conchar       | (Appointed 4 August 2025 and resigned 11 May 2026) |
| E Baines        | (Appointed 24 July 2025)                           |
| K McKaig        | (Appointed 1 April 2026)                           |
| A Pegba-Otemolu | (Appointed 1 April 2026)                           |

### *Recruitment and appointment of trustees*

Only persons who are appointed as members can become a Trustee and there are currently 8 members (2025 - 6), each of whom agrees to contribute one pound in the event of the company winding up. The appointment of new Trustees is governed by the Memorandum and Articles of Association as far as election is concerned. New Trustees are appointed on an ad hoc basis as and when required. So far as possible Trustees are recruited to represent a broad range of skills and experience to support the governance and management of the Law Centre. Decision making process is by one person, one vote.

### *Organisational structure*

The Centre is run by a Board of Trustees. This Board meets on a regular basis, for a minimum of six times a year, to review the Centre's operations and formulate policy. Day to day management is delegated to the Principal Solicitors and the Finance & Operations Manager. There is also a service level agreement in place which sets out the respective roles of management and the Board.

The operation and management of the Centre is specified in the Articles of Association. There are no restrictions other than those normally associated with a company limited by guarantee.

### **Staffing**

There have been very few staff changes during 2025/26 which reflects a competent and stable workforce. The current staff complement is 11 which includes finance, legal, case management, submissions and reception staff along with a part time cleaner.

The management of the Law Centre is made up of the joint Principal Solicitors, Kenneth Marshall and Rebecca Falconer along with Jade Duffy, the Finance & Operations Manager.

Our trainee solicitor, Robert Gibson is due to fully qualify in September 2026.

I would like to thank all staff for their valued contribution to the work of the Law Centre.

# DUNDEE NORTH LAW CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

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### *Induction and training of trustees*

The Trustees have considered a policy on Trustee induction and training prior to new Trustees being appointed. An induction pack which includes the Memorandum and Articles of Association for the Charity, the LLP Agreement, a copy of the previous year's financial statements, annual report, minutes of Trustee board meetings along with a briefing paper for new Trustees was provided to recent Trustees prior to their first Board meeting. An induction session with senior staff and the Board chair also took place.

Arrangements are being made to host a refresher training session on governance and charity law for all Trustees during the coming weeks.

I would close by thanking the trustees for their valued support and contribution during the course of the last financial year.

The trustees' report was approved by the Board of Trustees.

*Marjory M Stewart*

[Marjory M Stewart \(Jun 30, 2026 12:33:22 GMT+1\)](#)

M Stewart

**Trustee**

30 June 2026

# DUNDEE NORTH LAW CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DUNDEE NORTH LAW CENTRE

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I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 10 to 24.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of Dundee North Law Centre for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

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

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



**Lesley Campbell C.A.**  
**Independent Examiner**

Findlays Audit Limited  
11 Dudhope Terrace  
Dundee  
DD3 6TS

Dated: 30 June 2026

# DUNDEE NORTH LAW CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

**FOR THE YEAR ENDED 31 MARCH 2026**

| Current financial year                |       | Unrestricted<br>funds<br>2026<br>£ | Restricted<br>funds<br>2026<br>£ | Total<br>2026<br>£ | Total<br>2025<br>£ |
|---------------------------------------|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|                                       | Notes |                                    |                                  |                    |                    |
| <b>Income from:</b>                   |       |                                    |                                  |                    |                    |
| Donations and legacies                | 3     | 104,065                            | -                                | 104,065            | 150,900            |
| Charitable activities                 | 4     | 137,945                            | 150,304                          | 288,249            | 248,705            |
| Investments                           | 5     | 908                                | -                                | 908                | 1,382              |
| <b>Total income</b>                   |       | 242,918                            | 150,304                          | 393,222            | 400,987            |
| <b>Expenditure on:</b>                |       |                                    |                                  |                    |                    |
| Charitable activities                 | 6     | 216,969                            | 177,828                          | 394,797            | 404,049            |
| <b>Total expenditure</b>              |       | 216,969                            | 177,828                          | 394,797            | 404,049            |
| <b>Net income/(expenditure)</b>       |       | 25,949                             | (27,524)                         | (1,575)            | (3,062)            |
| Transfers between funds               |       | (27,524)                           | 27,524                           | -                  | -                  |
| <b>Net movement in funds</b>          | 8     | (1,575)                            | -                                | (1,575)            | (3,062)            |
| <b>Reconciliation of funds:</b>       |       |                                    |                                  |                    |                    |
| Fund balances at 1 April 2025         |       | 149,615                            | -                                | 149,615            | 152,677            |
| <b>Fund balances at 31 March 2026</b> |       | 148,040                            | -                                | 148,040            | 149,615            |

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 14 to 24 form part of these financial statements.

# DUNDEE NORTH LAW CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

**FOR THE YEAR ENDED 31 MARCH 2026**

| Prior financial year                  |       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ |
|---------------------------------------|-------|------------------------------------|----------------------------------|--------------------|
|                                       | Notes |                                    |                                  |                    |
| <b>Income from:</b>                   |       |                                    |                                  |                    |
| Donations and legacies                | 3     | 75,500                             | 75,400                           | 150,900            |
| Charitable activities                 | 4     | 98,401                             | 150,304                          | 248,705            |
| Investments                           | 5     | 1,382                              | -                                | 1,382              |
| <b>Total income</b>                   |       | 175,283                            | 225,704                          | 400,987            |
| <b>Expenditure on:</b>                |       |                                    |                                  |                    |
| Charitable activities                 | 6     | 118,721                            | 285,328                          | 404,049            |
| <b>Total expenditure</b>              |       | 118,721                            | 285,328                          | 404,049            |
| <b>Net income/(expenditure)</b>       |       | 56,562                             | (59,624)                         | (3,062)            |
| Transfers between funds               |       | (39,979)                           | 39,979                           | -                  |
| <b>Net movement in funds</b>          | 8     | 16,583                             | (19,645)                         | (3,062)            |
| <b>Reconciliation of funds:</b>       |       |                                    |                                  |                    |
| Fund balances at 1 April 2024         |       | 133,032                            | 19,645                           | 152,677            |
| <b>Fund balances at 31 March 2025</b> |       | 149,615                            | -                                | 149,615            |

# DUNDEE NORTH LAW CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2026

|                                                       |       | 2026           |                | 2025           |                |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
|                                                       | Notes | £              | £              | £              | £              |
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible assets                                       | 12    |                | 2,898          |                | 1,230          |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors                                               | 13    | 82,969         |                | 51,404         |                |
| Cash at bank and in hand                              |       | 89,979         |                | 121,184        |                |
|                                                       |       | <u>172,948</u> |                | <u>172,588</u> |                |
| <b>Creditors: amounts falling due within one year</b> |       |                |                |                |                |
| Taxation and social security                          |       | 9,907          |                | 6,045          |                |
| Other creditors                                       |       | 17,899         |                | 18,158         |                |
|                                                       |       | <u>27,806</u>  |                | <u>24,203</u>  |                |
| <b>Net current assets</b>                             |       |                | 145,142        |                | 148,385        |
| <b>Total assets less current liabilities</b>          |       |                | 148,040        |                | 149,615        |
| <b>Net assets</b>                                     |       |                | 148,040        |                | 149,615        |
|                                                       |       |                | =====          |                | =====          |
| <b>The funds of the charity</b>                       |       |                |                |                |                |
| Unrestricted funds                                    |       |                | 148,040        |                | 149,615        |
|                                                       |       |                | <u>148,040</u> |                | <u>149,615</u> |
|                                                       |       |                | =====          |                | =====          |

The notes on pages 14 to 24 form part of these financial statements.

# DUNDEE NORTH LAW CENTRE

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2026**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 30 June 2026

*Marjory M Stewart*

Marjory M Stewart (Jun 30, 2026 12:33:22 GMT+1)

M Stewart

**Trustee**

Company registration number SC217688 (Scotland)



# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2026

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#### 1 Accounting policies

##### Charity information

Dundee North Law Centre is a private charitable company limited by guarantee incorporated in Scotland. The registered office is 163 Albert Street, Dundee, DD46PX.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 charity 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. the purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity 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 charity 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 charity 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.

# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

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### 1 Accounting policies

(Continued)

Grants including government 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.

#### 1.5 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 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.

#### 1.6 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 | 3 years and 5 years straight line |
|-----------------------|-----------------------------------|

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.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity 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).

#### 1.8 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.

#### 1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

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### 1 Accounting policies

(Continued)

#### **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.

#### **Derecognition of financial liabilities**

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

#### **1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

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

#### **1.12 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

### 2 Critical accounting estimates and judgements

In the application of the charity'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.

#### Critical judgements

##### Depreciation

Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

##### Valuation of work in progress

Included within the charity's income is an estimate of monies receivable from the Scottish Legal Aid Board in relation to ongoing cases at the year end. The estimate is based on work completed to date on each case.

### 3 Income from donations and legacies

|                            | Unrestricted<br>funds<br>2026<br>£ | Restricted<br>funds<br>2026<br>£ | Total<br>2026<br>£ | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ |
|----------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts        | 65                                 | -                                | 65                 | 1,000                              | -                                | 1,000              |
| Grants                     | 104,000                            | -                                | 104,000            | 74,500                             | 75,400                           | 149,900            |
|                            | 104,065                            | -                                | 104,065            | 75,500                             | 75,400                           | 150,900            |
| <b>Grants</b>              |                                    |                                  |                    |                                    |                                  |                    |
| Legal Education Foundation | -                                  | -                                | -                  | -                                  | 47,000                           | 47,000             |
| Dundee City Council        | -                                  | -                                | -                  | -                                  | 8,400                            | 8,400              |
| Robertson Trust            | 40,000                             | -                                | 40,000             | 30,000                             | -                                | 30,000             |
| Northwood Trust            | 25,000                             | -                                | 25,000             | 19,500                             | -                                | 19,500             |
| Rank Foundation            | -                                  | -                                | -                  | -                                  | 20,000                           | 20,000             |
| Alexander Moncur Trust     | 4,000                              | -                                | 4,000              | -                                  | -                                | -                  |
| AB Charitable Trust        | 25,000                             | -                                | 25,000             | 25,000                             | -                                | 25,000             |
| Pump House Trust           | 5,000                              | -                                | 5,000              | -                                  | -                                | -                  |
| Tay Charitable Trust       | 5,000                              | -                                | 5,000              | -                                  | -                                | -                  |
|                            | 104,000                            | -                                | 104,000            | 74,500                             | 75,400                           | 149,900            |

# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

### 3 Income from donations and legacies

(Continued)

#### Government grants

The charity is engaged in a partnership agreement with Dundee City Council, known as The Dundee Partnership. During the year, the charity received £150,304 (2025 - £150,304) in respect of services carried out under this agreement; this income is presented within income from charitable activities.

Other government grants totalled £nil (2025 - £8,400) in the year and recognised within the charity's income. All government grants were awarded to support the furtherance of the charity's objectives. There are no unfulfilled conditions or other contingencies attached thereto.

### 4 Income from charitable activities

|                           | Unrestricted<br>funds<br>2026<br>£ | Restricted<br>funds<br>2026<br>£ | Total<br>2026<br>£ | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ |
|---------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Provision of legal advice | 137,945                            | 150,304                          | 288,249            | 98,401                             | 150,304                          | 248,705            |

### 5 Income from investments

|                     | Unrestricted<br>funds<br>2026<br>£ | Unrestricted<br>funds<br>2025<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 908                                | 1,382                              |

# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

### 6 Expenditure on charitable activities

|                                                           | 2026<br>£      | 2025<br>£      |
|-----------------------------------------------------------|----------------|----------------|
| <b>Direct costs</b>                                       |                |                |
| Staff costs                                               | 298,721        | 273,094        |
| Depreciation and impairment                               | 2,147          | 2,362          |
| Telephone                                                 | 6,285          | 6,280          |
| Accountancy                                               | 3,977          | 3,669          |
| Postage, stationery & advertising                         | 3,348          | 3,222          |
| Bank charges                                              | 309            | 350            |
| Software & IT                                             | 18,917         | 19,080         |
| Sundries                                                  | 3,307          | 3,526          |
| Insurance                                                 | 13,512         | 12,074         |
| Professional and subscriptions                            | 13,302         | 8,681          |
| Other staff costs                                         | 4,219          | 8,954          |
| Rent, rates and utilities                                 | 18,579         | 28,790         |
| Repairs & maintenance                                     | 4,134          | 2,436          |
| Grant clawback                                            | -              | 27,701         |
|                                                           | <u>390,757</u> | <u>400,219</u> |
| <b>Share of support and governance costs (see note 7)</b> |                |                |
| Governance                                                | 4,040          | 3,830          |
|                                                           | <u>394,797</u> | <u>404,049</u> |
| <b>Analysis by fund</b>                                   |                |                |
| Unrestricted funds - general                              | 216,969        | 118,721        |
| Restricted funds                                          | 177,828        | 285,328        |
|                                                           | <u>394,797</u> | <u>404,049</u> |

### 7 Support costs allocated to activities

|                          | 2026<br>£ | 2025<br>£ |
|--------------------------|-----------|-----------|
| Governance costs         | 4,040     | 3,830     |
| <b>Analysed between:</b> |           |           |
| Independent examination  | 4,040     | 3,830     |

# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

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|          |                              |             |             |
|----------|------------------------------|-------------|-------------|
| <b>8</b> | <b>Net movement in funds</b> | <b>2026</b> | <b>2025</b> |
|          |                              | <b>£</b>    | <b>£</b>    |

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

|                                                                                    |                   |                   |
|------------------------------------------------------------------------------------|-------------------|-------------------|
| Fees payable for the independent examination of the charity's financial statements | 4,040             | 3,830             |
| Depreciation of owned tangible fixed assets                                        | 2,147             | 2,362             |
|                                                                                    | <u>          </u> | <u>          </u> |

### 9 Trustees

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

### 10 Employees

The average monthly number of employees during the year was:

|           |                   |                   |
|-----------|-------------------|-------------------|
|           | <b>2026</b>       | <b>2025</b>       |
|           | <b>Number</b>     | <b>Number</b>     |
| Employees | 11                | 12                |
|           | <u>          </u> | <u>          </u> |

|                         |                   |                   |
|-------------------------|-------------------|-------------------|
| <b>Employment costs</b> | <b>2026</b>       | <b>2025</b>       |
|                         | <b>£</b>          | <b>£</b>          |
| Wages and salaries      | 261,075           | 243,713           |
| Social security costs   | 21,113            | 13,609            |
| Other pension costs     | 16,533            | 15,772            |
|                         | <u>          </u> | <u>          </u> |
|                         | <u>298,721</u>    | <u>273,094</u>    |

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

|                        |                   |                   |
|------------------------|-------------------|-------------------|
|                        | <b>2026</b>       | <b>2025</b>       |
|                        | <b>£</b>          | <b>£</b>          |
| Aggregate compensation | 129,414           | 90,695            |
|                        | <u>          </u> | <u>          </u> |

### 11 Taxation

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

# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

### 12 Tangible fixed assets

|                                    | Fixtures and fittings<br>£ |
|------------------------------------|----------------------------|
| <b>Cost</b>                        |                            |
| At 1 April 2025                    | 16,540                     |
| Additions                          | 3,815                      |
|                                    | <u>20,355</u>              |
| At 31 March 2026                   | <u>20,355</u>              |
| <b>Depreciation and impairment</b> |                            |
| At 1 April 2025                    | 15,310                     |
| Depreciation charged in the year   | 2,147                      |
|                                    | <u>17,457</u>              |
| At 31 March 2026                   | <u>17,457</u>              |
| <b>Carrying amount</b>             |                            |
| At 31 March 2026                   | <u>2,898</u>               |
| At 31 March 2025                   | <u>1,230</u>               |

### 13 Debtors

|                                             | 2026<br>£     | 2025<br>£     |
|---------------------------------------------|---------------|---------------|
| <b>Amounts falling due within one year:</b> |               |               |
| Other debtors                               | 72,630        | 41,757        |
| Prepayments and accrued income              | 10,339        | 9,647         |
|                                             | <u>82,969</u> | <u>51,404</u> |

### 14 Creditors: amounts falling due within one year

|                                    | 2026<br>£     | 2025<br>£     |
|------------------------------------|---------------|---------------|
| Other taxation and social security | 9,907         | 6,045         |
| Trade creditors                    | 2,342         | 1,192         |
| Other creditors                    | 5,345         | 3,803         |
| Accruals and deferred income       | 10,212        | 13,163        |
|                                    | <u>27,806</u> | <u>24,203</u> |

### 15 Retirement benefit schemes

|                                                                     | 2026<br>£ | 2025<br>£ |
|---------------------------------------------------------------------|-----------|-----------|
| <b>Defined contribution schemes</b>                                 |           |           |
| Charge to profit or loss in respect of defined contribution schemes | 16,533    | 15,772    |



# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2026

#### 15 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 16 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.

|                       | At 1 April<br>2025<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | Transfers<br>£         | At 31 March<br>2026<br>£          |
|-----------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|
| General funds         | 149,615                          | 242,918                             | (216,969)                           | (27,524)               | 148,040                           |
| <b>Previous year:</b> | <b>At 1 April<br/>2024<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>At 31 March<br/>2025<br/>£</b> |
| General funds         | 133,032                          | 175,283                             | (118,721)                           | (39,979)               | 149,615                           |

#### 17 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.

|                                | At 1 April<br>2025<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | Transfers<br>£         | At 31 March<br>2026<br>£          |
|--------------------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|
| Dundee Partnership             | -                                | 150,304                             | (177,828)                           | 27,524                 | -                                 |
| <b>Previous year:</b>          | <b>At 1 April<br/>2024<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>At 31 March<br/>2025<br/>£</b> |
| Dundee Partnership             | -                                | 150,304                             | (190,283)                           | 39,979                 | -                                 |
| Fellowship Fund                | 14,215                           | 47,000                              | (61,215)                            | -                      | -                                 |
| Rank Foundation                | 5,430                            | 20,000                              | (25,430)                            | -                      | -                                 |
| Employer Recruitment Incentive | -                                | 8,400                               | (8,400)                             | -                      | -                                 |
|                                | 19,645                           | 225,704                             | (285,328)                           | 39,979                 | -                                 |

# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

### 17 Restricted funds

(Continued)

#### Purpose of Restricted Funds

##### **Dundee Partnership**

The Dundee Partnership grant is paid to enable the provision of a free legal advice and financial inclusion service for residents of the Community Regeneration areas of Dundee and for a Prison Project, providing financial inclusion support to inmates and their families.

##### **Fellowship Grant**

Monies awarded from the Legal Education Foundation for the training and qualification of a Justice First Fellow.

##### **Rank Foundation**

Funding towards the salary costs of a third solicitor.

##### **Employer Recruitment Incentive**

The Employer Recruitment Incentive is Scottish Government funding, administered by Dundee City Council for newly created jobs or vacancies.

### 18 Analysis of net assets between funds

|                              | <b>Unrestricted<br/>funds<br/>2026<br/>£</b> | <b>Restricted<br/>funds<br/>2026<br/>£</b> | <b>Total<br/>2026<br/>£</b> |
|------------------------------|----------------------------------------------|--------------------------------------------|-----------------------------|
| <b>At 31 March 2026:</b>     |                                              |                                            |                             |
| Tangible assets              | 2,898                                        | -                                          | 2,898                       |
| Current assets/(liabilities) | 145,142                                      | -                                          | 145,142                     |
|                              | <hr/>                                        | <hr/>                                      | <hr/>                       |
|                              | 148,040                                      | -                                          | 148,040                     |
|                              | <hr/>                                        | <hr/>                                      | <hr/>                       |

|                              | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>2025<br/>£</b> |
|------------------------------|----------------------------------------------|--------------------------------------------|-----------------------------|
| <b>At 31 March 2025:</b>     |                                              |                                            |                             |
| Tangible assets              | 1,230                                        | -                                          | 1,230                       |
| Current assets/(liabilities) | 148,385                                      | -                                          | 148,385                     |
|                              | <hr/>                                        | <hr/>                                      | <hr/>                       |
|                              | 149,615                                      | -                                          | 149,615                     |
|                              | <hr/>                                        | <hr/>                                      | <hr/>                       |

# DUNDEE NORTH LAW CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

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### 19 Operating lease commitments

#### Lessee

Operating lease payments represent rentals payable by the charity for property and equipment.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2026<br>£     | 2025<br>£     |
|----------------------------|---------------|---------------|
| Within one year            | 11,813        | 11,813        |
| Between two and five years | 10,237        | 22,837        |
|                            | <u>22,050</u> | <u>34,650</u> |

### 20 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

#### Name of related party:

DNLC LLP

#### Nature of related party:

Rebecca Falconer & Kenneth Marshall are designated members of the LLP and senior management of Dundee North Law.

#### Transaction:

DNLC LLP provides the legal services on behalf of Dundee North Law Centre. During the year, DNLC LLP paid management fees of £136,504 (2025 - £98,261) to Dundee North Law Centre and as at the 31st March 2026, there was a balance due from DNLC LLP of £72,630 (2025 - £41,757) included within other debtors.

# D0050\_Dundee North Law Centre\_YE26\_Final Accounts for signing

Final Audit Report

2026-06-30

|                 |                                                    |
|-----------------|----------------------------------------------------|
| Created:        | 2026-06-30                                         |
| By:             | lesley campbell (lesley.campbell@findlay-ca.co.uk) |
| Status:         | Signed                                             |
| Transaction ID: | CBJCHBCAABAAyb_JyQsMC-bkCF9dZycSt8KjNPY7Vdf        |

## "D0050\_Dundee North Law Centre\_YE26\_Final Accounts for signing" History

-  Document created by lesley campbell (lesley.campbell@findlay-ca.co.uk)  
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-  Document emailed to marjory.stewart@dundeelaw.org for signature  
2026-06-30 - 11:12:29 AM GMT
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2026-06-30 - 11:32:03 AM GMT
-  Signer marjory.stewart@dundeelaw.org entered name at signing as Marjory M Stewart  
2026-06-30 - 11:33:20 AM GMT
-  Document e-signed by Marjory M Stewart (marjory.stewart@dundeelaw.org)  
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2026-06-30 - 11:56:23 AM GMT
-  Document e-signed by lesley campbell (lesley.campbell@findlay-ca.co.uk)  
Signature Date: 2026-06-30 - 11:56:34 AM GMT - Time Source: server - Signature Appearance Selected: IMAGE
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2026-06-30 - 11:56:34 AM GMT