

CHARITY NO: SC047423

COMPANY NO: CS002781

GOVAN LAW CENTRE
(Scottish Charitable Incorporated Organisation)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

GOVAN LAW CENTRE
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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GOVAN LAW CENTRE
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
REFERENCE AND ADMINISTRATIVE IN

Trustees

Senior Management

Secretary

Principal Office

18-20 Orkney Street
Glasgow
G51 2BZ

Charity Number

SC047423

Independent Auditors

Wbg (Audit) Ltd
168 Bath Street
Glasgow
G2 4TP

Bankers

Bank of Scotland
816 Govan Road
Govan
Glasgow
G2 3UP

Triodos Bank
Deanery Road
Bristol
BS1 5AS

GOVAN LAW CENTRE

Report of the Trustees for the year ended 31 March 2025

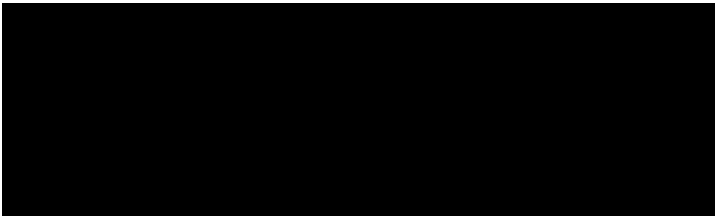
The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Constitution, 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 (effective 1st January 2019).

The legal and administrative information on page one forms part of this report.

Trustees

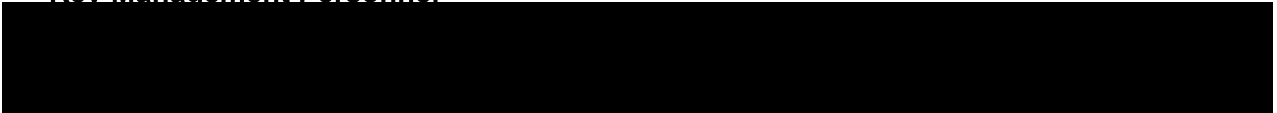
the year end, unless otherwise stated, were



Governing Document

The charity operates under its constitution as a SCIO which was in effect from 17 May 2017.

Key Management Personnel



Appointment and Induction of Trustees

New trustees are recruited by invitation of the Trustees, and appointed after a successful period of induction; and any foregoing appointment is in compliance with the terms of clauses 4 to 8 of the constitution.

Organisational Structure

The charity is governed by the Board of Trustees. Any leasing or purchasing of capital assets or equipment (over £100) or any contract which binds the Trust must be agreed by the Board of Trustees. All cheques require two signatories. All matters concerned with the running of the legal practice are the responsibility of the Principal Solicitor, and the legal firm. The Board of Trustees monitors the performance of the legal service at its meetings every month, scrutinise reports (including full and detailed financial reports) and devices on the policy of the law centre and its priorities in term of casework; and its future development and delivery of service. The Principal Solicitor is accountable to the Board of Trustees.

Related Parties

We are members of the Scottish Association of Law Centres (SALC), in addition we are members of the Glasgow City Council 'GAIN' advice network.

GOVAN LAW CENTRE

Report of the Trustees for the year ended 31 March 2025

Risk Management

The major risks which the charity is exposed to and the systems and procedures in place to mitigate those risks are outlined below:

- Employment Law – however no contentious decision is taken in that regard without expert legal advice,
- Public liability – the Trust holds public indemnity insurance which covers accidents on the premises and protects for loss of revenue and capital assets in the event of fire or theft,
- Finance – theft or fraud (see below).

There is no liability on the SCIO for negligence claims as the legal firm of Dailly & Co Solicitors is fully insured through the Law Society's Master Policy (per claim up to £1.5 million) and through the Law Society's Guarantee Fund for any loss caused through dishonesty or fraud by a solicitor. The law centre being the 'client' of the firm is covered in that regard too.

Full financial reports are produced by a Financial Officer and are scrutinised by the Board of Trustees each month. All cheques (except the client account which is under the auspices of the legal practice and is covered by Law Society regular audit and reporting) require two signatories (the chair and treasurer) and any transactions must first be approved by the Principal Solicitor. There are paper trails for every transaction, with all signatories recorded.

OBJECTIVES AND ACTIVITIES

In order to achieve our charitable objectives our Board of Directors set both the strategic direction and policy of the law centre, and monitor performance in relation to financial management and service delivery, on a monthly basis. Our aim is to use access to legal education, guidance, advice, and representation to tackle unmet legal need, discrimination and poverty in Scotland.

In that regard, 2024/25 was a successful year for Govan Law Centre (GLC) despite the challenges of the cost of living crisis. Throughout the reporting period, all targets and outcomes for funders were met or surpassed, with the quality of work and support to clients being maintained to the highest standard. Our services are accredited to Type 3 advice and representation with the Scottish Government's *Scottish National Standards for Information and Advice Providers*.

The majority of our services are free at the point of delivery and we are able to sustain this business model through dedicated funding and the reinvesting of generated income to cross-subsidise free legal services to vulnerable clients with unmet legal needs. This also enables us not to insist upon client "*advice and assistance*" legal aid contributions, saving many clients the best part of a week's income. In cases where civil legal aid certificates are required to defend sheriff court actions, we can request a nominal contribution, in many cases saving the client hundreds of pounds and in some cases several thousands of pounds.

One of our core partners, Glasgow City Council (GCC) confirmed that funding is being continued until March 2026 for our Financial Inclusion Service in the South West, South East and North East of Glasgow, before GCC rolls out its new funding arrangements for advice agencies across the city.

GLC has robust empirical evidence on how it demonstrates first class value for money and is confident it will continue to secure new income streams. In 2023/24, every £1 of Glasgow City Council funding was leveraged into £7 due to our ability to attract and generate additional income, which is spent on improving the health and wellbeing of Glaswegians.

GOVAN LAW CENTRE

Report of the Trustees for the year ended 31 March 2025

This report gives a synopsis of the thousands of successful outcomes we achieve for clients each year, helping them with a difficult moment in their lives or securing legal rights that will keep them safe.

This report highlights our additional value for Scotland, by our wider strategic public interest litigation, policy and law reform work; all of which helps improve the legal rights and wellbeing of many vulnerable citizens across Scotland.

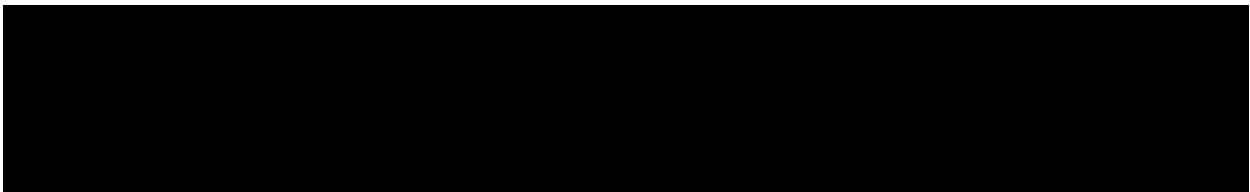
FINANCIAL REVIEW & FUTURE PLANS

Our Prevention of Homelessness project (incorporating our Women and Children's project) received continued funding from the Scottish Government for 2025/26. The project prevents homelessness across Glasgow and also assists those experiencing domestic abuse and VAWG (violence against women and girls).

GLC provides a trauma informed dedicated legal and caseworker service across Glasgow. Our Prevention of Homelessness project aligns with the Scottish Government's Ending Homelessness Together Action Plan in terms of improving housing outcomes for those facing or experiencing homelessness.

We were delighted to receive funding from the Oak Foundation to continue our core work in preventing homelessness, maximising clients' incomes, and tackling discrimination and inequality in Glasgow and across Scotland with respect to cases of strategic public interest.

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for potential barriers that could prevent GLC from delivering its strategic objectives and services. The register is kept under regular review by the Board and on an on-going basis by the Principal Solicitor and the Senior Management Team.

All of our core sources of funding have been secured and we are strengthening our financial management systems to maximise income and the recovery of third-party outlays. We have prudent reserves in place for over six months of operation.

All of our core sources of funding have been secured and we are strengthening our financial management systems to maximise income and the recovery of third-party outlays. We have prudent reserves in place for over six months of operation. Unrestricted reserves at the 31st March 2025 are £1,029,473 compared to £1,198,733 for the previous year. Included in this figure is a Fixed Assets fund of £2,111 and a redundancy reserve of £110,000 leaving £917,632 (2024: £1,084,964) in free reserves at 31st March 2025.

GOVAN LAW CENTRE

Report of the Trustees for the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Legal case work

For the period of 2024-2025, the impact of services provided by GLC across Scotland was:

- handled 5,392 Type 1, 2 & 3 cases
- assisted 1,835 new clients in Type 2 case work
- assisted 902 new clients in Type 3 case work
- 793 homelessness cases resolved
- GLC's Education Law Unit opened 221 new files; 186 references to the Tribunal and handled 1,117 enquiries to our national Helpline
- £678,576 client financial gains
- £50,440 non-housing debt managed for clients
- £1,756,903 housing debt managed for clients
- £43,891 council tax arrears under negotiation
- 89% of our core client group in Glasgow has an income of less than £6,000 per annum; over half experienced homelessness or were threatened with homelessness; and almost one third had a disability including mental illness, physical impairment or long term illness

Key achievements

During the year we have delivered a number of services and projects throughout the city. We provide a wide range of legal, welfare rights and money advice services across the South West, South East and North East of Glasgow from our main offices in Govan and Govanhill; and services from our partner agency's offices in Easterhouse.

We provide outreach services in partnership with a wide range of grass roots charities in the city centre, including women's groups, carers' groups and various homeless and refugee charities.

Our outcomes are focused on preventing or resolving homelessness; defending evictions and repossessions; tackling housing disrepair and unsuitable housing for clients; maximising client finances through welfare rights and money advice; challenging discrimination and cuts to non-residential social care packages.

One of our aims was to progress the law on the equality impact assessments and compliance with the public sector equality duty. There are few reported Equality Act 2010 cases in Scotland. We have pursued a number of Court of Session cases in that regard. We undertake a significant number of judicial review cases for our relatively modest size; which enables us to make a much bigger impact.

Over the last year we have undertaken strategic litigation including the UK Supreme Court case of *Glasgow City Council v. X* [2025] UKSC 13 which although unsuccessful has clarified the rights of homeless persons constructively in relation to suitable temporary accommodation in Scotland.

In handing down the Court's Opinion, Lady Simler held that there were "*certain irreducible minimum requirements that must always be met for accommodation to be suitable*" and set these out with helpful precision. We believe we can use this decision to benefit many of our clients.

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Report of the Trustees for the year ended 31 March 2025

Earlier this year, our Firm Partner at Govanhill Law Centre became the instructing solicitor in the Scottish winter fuel payment (WFP) test case against the UK and Scottish governments. Our Coatbridge clients – like over 10 million other people of pensionable age in the UK had lost their entitlement to the WFP this winter.

The substantive case was heard over three days in the Court of Session in March 2025 – after several contentious procedural hearings. The WFP case has been an intensive major piece [REDACTED] as our senior counsel and our Principal Solicitor appearing as junior counsel.

Govanhill's Firm Partner had to ingather very complex evidence and liaise with a legal team in London who are pursuing a separate High Court challenge to the UK government – that case was stayed in May 2025 for the outcome of our clients' case. The civil procedure involved complex and contentious amendments to the written pleadings.

The case attracted high profile media interest; and we received considerable interest from pensioners across the UK.

The case was heard over three days in the Court of Session and a decision from Lady Hood in *Fanning & Fanning v. the Secretary of State for Work and Pensions and the Scottish Ministers* is expected shortly.

We have been able to deliver our services for clients through our Prevention of Homeless Service; Govanhill Law Centre; Education Law Unit; Women's Rights Project; Pathways from Poverty (Threehills Community Supermarket) Project; Public Interest Litigation Unit; and our Ayrshire Housing and Prevention Project.

We have engaged with the current Housing (Scotland) Bill to provide our experience in respect of this and to call upon ministers to include protective provisions for these vulnerable tenants in terms of clear and more effective controls against rent increases.

In September 2024, we joined with the Aberlour Children's Charity to call upon MSPs to make transformational changes to the way public debt is collected in Scotland to help end child poverty.

We held a joint Parliamentary event on 11th September 2024, to set out and support a transformational law reform bill which would include radical initiatives to change the way public bodies in Scotland collect debt to ensure children are not trapped in, or pushed into, poverty. The initiative was well received on a cross-party basis.

Preventing homelessness

The demand for assistance with housing and homelessness case was up from 294 clients in 2023/24 to 782 client cases in 2024/25. The most significant driver was a substantial rise in rough sleeping cases and unsuitable homelessness accommodation cases in Glasgow.

Clients were and are having to sleep on the streets or in emergency shelters and are therefore very vulnerable, requiring immediate advice, assistance and representation by our solicitors and caseworkers. Legal staff attend outreaches across the city to provide assistance. This has affected our other work as emergency interventions are required.

Our prevention of homelessness services receive client referrals from the Scottish Refugee Council, Simon Community, Shelter Scotland, Homeless Project Scotland, the Marie Trust and the Lodging House Mission.

GOVAN LAW CENTRE

Report of the Trustees for the year ended 31 March 2025

We have secured temporary accommodation for 793 homeless clients in the last year by negotiation and, in many cases, preparing judicial reviews to obtain temporary housing for the clients and to get them off the street. This has been intensive but extremely rewarding work.

Over the last year our in-house solicitor advocate has drafted 40 homeless petitions for judicial review in the Court of Session; with an additional 13 petitions involving strategic challenges by way of judicial review in Scotland's supreme court.

From last June, we have led a campaign To End the Homeless Hotel Shame in Glasgow with the Glasgow Times newspaper: <https://govanlawcentre.org/2024/06/06/end-the-homeless-hotel-shame-new-campaign-from-govan-law-centre-the-glasgow-times/>

National Education Law Unit

Our Education Law Unit (ELU) acts on behalf of children and young people with Additional Support Needs across the country. Many of the cases are based on discriminatory treatment and the refusal to provide suitable education provision to the child or young person. With the tightening of local education authorities' budgets, the demand for this service has grown exponentially over the last 3 years.

In the last 12 months, ELU opened 221 new files and handled 1,177 enquiries to our Helpline. Unfortunately, many more cases are now progressing to hearings in the health & education tribunal causing delays in children and young people receiving the best education. There are ongoing discussions concerning this with ELU, Scottish Government and the Tribunal Office.

Our ELU Policy and Strategic Litigation project works closely with Scottish Government and like-minded groups to influence the preparation and implementation of legislation. Representatives of ELU sit on many national groups highlighting areas of concern for our client group. This project also raises strategic litigation cases which, when successful, have a positive impact on a group rather than an individual child.

We were delighted to secure the Scottish Government competitive tender to deliver our national advice service for children and young persons with additional support needs – Let's Talk – for a three year contractual period.

Govanhill Law Centre

Govanhill Law Centre (GhLC) has partnered with the Scottish Refugee Council with legal services being made available to refugees at risk of homelessness or with housing problems. This will enable us to leverage up our impact in Govanhill for vulnerable clients.

Our Govanhill office attracts a lot of emergency housing evictions and homelessness enquiries given its position in the community. After Covid we noted a lot of organisations including housing associations opening their doors by appointment only, however GhLC is open to the public to enquire after services and we believe this in an important provision in the area, particularly appreciated for those who do not speak English as a first language.

Govanhill has specific and complex legal issues. The area has a higher percentage of private rented accommodation; a higher number of those who do not speak English and clients who live in small flats with large families. As such, there are challenges redolent with this: illegal evictions, no fault evictions and unfair practices by letting agents.

Given the numbers of PRS cases, we have had to restrict our services to those requiring representation at tribunal only.

GOVAN LAW CENTRE

Report of the Trustees for the year ended 31 March 2025

With the diminution of PRS rights after the Covid protections ended including restrictions on rent increases, and eviction, we have noticed a surge in rent increases and evictions lodged. Including, increasing numbers of repossession of landlords and evictions for financial reasons, due to the cost of living crisis.

We have had much success in defending PRS evictions, and or delaying eviction to allow clients to secure alternatives. Due to the nature of the Private Rented Tribunal, cases are often raised without the correct grounds and process and there is much opportunity to defend these cases. The majority of these cases would go undefended if it were not for GhLC representing them- the language barrier and levels of illiteracy mean that, despite the errors in the case, there would be no challenge to the landlord's case and eviction would be granted.

Overall, GhLC has a higher number of clients who require an interpreter, and in particularly for our PRS work, it means the casework is often more complex and challenging. The problems in the housing market and the PRS sector are displayed starkly in Govanhill: overall the properties are in terrible states of disrepair, rents are overinflated and waiting lists for the housing associations are many years long, particularly in Govanhill where families are looking for larger properties which simply do not exist.

Where we have gaps in welfare rights and homelessness we have created a homelessness prevention Govanhill post and have taken steps to linking up with local mosque and community groups like Amina and Milk Women's café. The local Mosque in particular often houses families in emergency situations when they have been refused emergency accommodation by Glasgow City Council. This is the most important and urgent work that GhLC can be doing and it should be prioritised and we have taken steps to direct our capacity there.

Our homelessness worker lives in Govanhill and has done so for many years; she has now started in post and is working with the Scottish Refugee Council on homelessness casework. They are also currently covering the North East housing advice work whilst we go through recruitment. When we have our full provision of staff we will be in a position to direct our capacity to where it is needed most and to work on establishing these important links in the community.

Women's Rights Project

Our dedicated team of female solicitors provide emergency interventions to women experiencing domestic abuse and/or controlling behaviour from their partners.

Within this project, a considerable amount of work is through women's support groups and outreach services are provided on a regular basis. Over 100 women have been supported by this specialist team in the last year.

Earlier this year, our Women's Rights Project submitted written evidence to the Social Justice and Social Security Committee's Inquiry into financial considerations when leaving an abusive relationship; our Project Solicitor, Sophie Berry, gave oral evidence in the Scottish Parliament on these issues in May 2025.

Our evidence is published here: <https://govanlawcentre.org/2025/02/27/financial-considerations-when-leaving-an-abusive-relationship-glc-evidence-to-scottish-parliament/>

Ayrshire Homelessness and Prevention Project (AHAP)

Our funding from the Scottish Legal Aid Board for our well-established partnership project with CHAP in Ayrshire has been extended to March 2026. Our solicitors Laura Simpson and Holly Sloey work closely with advisers from CHAP to provide a seamless combination of money and legal advice to homeowners in mortgage arrears who are facing repossession.

GOVAN LAW CENTRE

Report of the Trustees for the year ended 31 March 2025

This year has seen numerous successful outcomes for clients and their families, with our solicitors appearing on their behalf at court hearings in Kilmarnock and Ayr Sheriff Courts. With our help, multiple cases were continued or sisted to allow defenders to obtain money advice from our partners at CHAP, and to address the arrears.

We have also assisted a number of clients whose cases have ultimately been dismissed from court, whether this is due to them clearing the arrears, or due to our solicitors highlighting procedural issues with the actions. In cases where the lender is at fault, we have held them to account and ensured that no legal fees are charged to our clients.

The assistance we provide is vital to allow those going through an already difficult situation some breathing room, as well as the support and advice they need. Even where defenders are unable to resolve the arrears, good legal advice is important to ensure that all avenues have been explored. In these circumstances, we have been able to obtain further time from the court to allow the transition to alternative accommodation to go as smoothly as possible.

The project were delighted to welcome Siobhan Brown MSP, Minister for Victims and Community Safety, to Govan Law Centre to discuss our successes. She was keen to hear about the assistance we provide, and to offer her support. She has agreed to contact the relevant court officials and our funders at SLAB to discuss how best to ensure that our project is accessible as possible to those who are in need of our free legal assistance, so we hope that the year to come will be even more successful.

Pathways from Poverty - Threehills Community Supermarket Project

In October 2024, we launched an exciting new partnership with Threehills Community Supermarket and Café in Greater Pollok, Glasgow. Our free money, debt and legal advice surgery is based at Threehills Community Supermarket every Wednesday from 10am to 4pm, beginning on Wednesday 30th October. We are working on rolling out this service to other food larders across the city.

The partnership between Govan Law Centre and Good Food Scotland is an important opportunity to provide services to people who are struggling with money issues and legal matters and may otherwise not be aware of or able to present to the law centre.

By being present within the community supermarket, we can provide direct access to free and confidential money and debt advice as well as legal representation without the need to attend an office.

The impact of money and debt issues on mental health is huge and seeking advice can be difficult. Threehills community supermarket provides a safe place within the community where people can feel comfortable to discuss sensitive matters. Services being available within the supermarket will help maintain privacy and dignity to those seeking advice and assistance.

In the first 6 months of operation, our money adviser has secured around £50,000 of financial gains for supermarket customers. We secured financial gains for our clients of almost £700,000 in the last year.

Adults with incapacity casework at GLC

We continue with our Adults with Incapacity work including providing *pro bono* legal work by way of Power of Attorneys for vulnerable older people, and Court representation at Glasgow Sheriff Court in terms of Summary Application for Guardianship.

GOVAN LAW CENTRE

Report of the Trustees for the year ended 31 March 2025

This predominantly represents older people with applications for guardianship for partners suffering from dementia or similar; and parents applying to be Guardian of young adults who do not have capacity. This work is increasingly complex and time consuming with increasingly stringent court requirements, and accordingly we have had to restrict how much time we can dedicate to this.

We believe it is important to remain offering this work as it is some of our most vulnerable in society and it ties in with our work around the Equality Act 2010 and strategic cases challenging discrimination. We receive a lot of enquiries about Judicial Review surrounding care decisions and we have to consider carefully what we have the capacity to take on, and where we can make the most difference.

Public interest strategic litigation

Over the reporting period, GLC, due to its national reputation, has been approached by local community groups throughout Scotland to provide assistance in the threatened closure or loss of local amenities. These closures will have a profound effect on communities long term and are the result of local government cutbacks.

The success of these cases has had a profound benefit to local communities to improve the standard of living in these areas. These cases have included challenging the closure of libraries, swimming pools, adult day centres for those with learning disabilities or autism and community centres and loss of green space parks and woodlands. The effect of closure will particularly affect those with disabilities, as well as younger and older people.

The Milldale Adult Day Care Centre for Renfrewshire remained open following our client's legal challenge in the Court of Session. In Aberdeen, Bucksburn Swimming Pool was saved from closure following our clients' petitions for judicial review.

A successful court challenge to the defunding of the Renfrewshire Head Injury Service in Paisley took place last year.

In June 2024, East Renfrewshire Council and the East Renfrewshire Integrated Joint Board decided to decommission and end the vital services provided by the Neighbourhood Networks East Renfrewshire service (NNER) to adults and young persons with learning disabilities and/or autism. NNER services were provided by the Scottish charity Neighbourhood Networks.

A library and community centre in Dundee's Kirkton were due to be decommissioned but following our clients' legal challenges in court, the local council agreed to reconsider its decision afresh. We have been successful in many cases by saving the service through a reconsideration of the decision due to a failure to comply with the Equality Act 2010 or Scots common law.

STRUCTURE, GOVERNANCE & MANAGEMENT

GLC is a Scottish Charitable Incorporated Organisation (SCIO, Scottish charity number SC047423). GLC is governed by an independent Board of Directors with a wide range of professional skills and life experience.

GOVAN LAW CENTRE

Report of the Trustees for the year ended 31 March 2025

The Board meets monthly and monitors financial management and performance, strategic development and risk, service delivery and performance in relation to our charitable aims and legal obligations, and sets the policies of the organisation.

The Principal Solicitor has operational responsibility and accountability for the organisation's service and casework. Legal services are provided by the independent legal practice of Dailly, Moon & Co., Solicitors which is regulated by the Law Society of Scotland and subject to the quality assurance rules of the Scottish Legal Aid Board. All income of the legal practice is the property of the SCIO.

GLC receives funding from the Scottish Government, the Oak Foundation, Glasgow City Council, the Robertson Trust, and others.

Statement of trustees' responsibilities

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

The law applicable to charities in Scotland 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

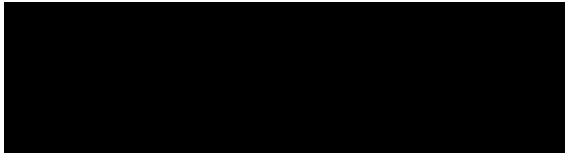
GOVAN LAW CENTRE

Report of the Trustees for the year ended 31 March 2025

Statement as to disclosure of information to auditors

So far as the trustees are aware, there is no relevant information of which the charity's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charity's auditors are aware of that information.

Approved by the board of trustees and signed on their behalf.



Date: 11/02/2026

GOVAN LAW CENTRE

Independent Auditor's Report to the Trustees of Govan Law Centre for the Year Ended 31 March 2025

Qualified opinion

We have audited the financial statements of Govan Law Centre (the 'charity') for the year ended 31st March 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matters described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2025, and of its incoming resources and application of resources, including its income and expenditure, 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 and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for qualified opinion

Due to the nature of the charity's accounting records, we were unable to obtain sufficient appropriate audit evidence to allow us to test the valuation of work in progress in respect of legal aid funded services, having values of £25,556 in the year to 31st March 2025 and £193,087 in the year to 31st March 2024 respectively.

Due to the nature of the charity's accounting records, we were unable to obtain sufficient appropriate audit evidence to allow us to substantiate the recoverability of the comparative trade debtors, having a value of £90,837 in the year to 31st March 2024. Our opinion in respect of trade debtors in the year to 31st March 2025 is not qualified.

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 auditor 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 qualified opinion.

Emphasis of Matter – Prior Year Adjustment

We draw attention to note 21 of the financial statements which highlights an adjustment to comparative figures due to incorrect recognition of income and accrued income within the prior year financial statements of £21,276. Our opinion is not modified in this respect.

GOVAN LAW CENTRE

Independent Auditor's Report to the Trustees of Govan Law Centre for the Year Ended 31 March 2025

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 other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 course of 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

Arising solely from the limitation on the scope of our work relating to work in progress and trade debtors, referred to in the Basis for qualified opinion section:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- the financial statements are not in agreement with the accounting records.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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.

GOVAN LAW CENTRE

Independent Auditor's Report to the Trustees of Govan Law Centre for the Year Ended 31 March 2025

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.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

This included obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The primary responsibility however for the prevention and detection of fraud rests with those charged with governance of the entity.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by the trustees; and
- Our enquiries of the trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations; and
- The charity's memorandum & articles;

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.

GOVAN LAW CENTRE

Independent Auditor's Report to the Trustees of Govan Law Centre for the Year Ended 31 March 2025

We evaluated trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of trustees concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We tested journals in the following areas:

- Bank
- Income and expenditure
- Accruals and deferred income
- Prepayments and accrued income
- Fixed asset additions, disposals and depreciation

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.


A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit>. This description forms part of our auditor's report

GOVAN LAW CENTRE

Independent Auditor's Report to the Trustees of Govan Law Centre for the Year Ended 31 March 2025

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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 auditor's 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.



168 Bath Street
Glasgow
G2 4TP

Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Date: 11/02/2026

GOVAN LAW CENTRE
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds As Restated 2024	Total Funds As Restated 2024
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	5	3,980	924,789	928,769	2,582	867,115	869,697
Charitable activities	6	124,102	-	124,102	158,198	60,597	218,795
Investments	7	28,754	-	28,754	5,774	-	5,774
Total Income		156,836	924,789	1,081,625	166,554	927,712	1,094,266
Expenditure on:							
Charitable activities	8	326,096	946,065	1,272,161	82,857	947,710	1,030,567
Total Expenditure		326,096	946,065	1,272,161	82,857	947,710	1,030,567
Net (expenditure)/ income		(169,260)	(21,276)	(190,536)	83,697	(19,998)	63,699
Transfers between funds		-	-	-	(41,274)	41,274	-
Net movement in funds		(169,290)	(21,276)	(190,536)	42,423	21,276	63,699
Funds reconciliation							
Total Funds brought	16	1,198,733	21,276	1,220,009	1,156,310	-	1,156,310
Total Funds carried forward	16	1,029,473	-	1,029,473	1,198,733	21,276	1,220,009

The Statement of Financial Activities includes all gains and losses recognised in the year.

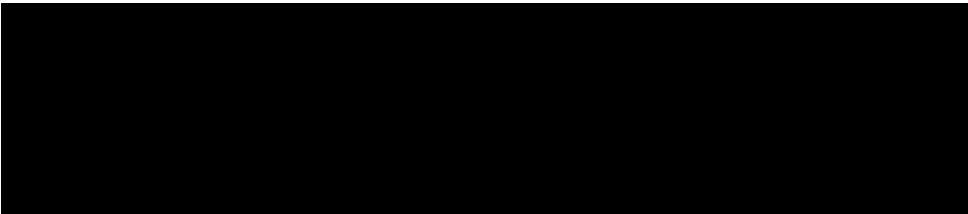
All income and expenditure derive from continuing activities.

GOVAN LAW CENTRE

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	As Restated 2024 £
Fixed assets:			
Tangible assets	12	2,111	8,769
Total fixed assets		<u>2,111</u>	<u>8,769</u>
Current assets:			
Investments	13	-	500,000
Debtors	14	383,437	598,801
Cash at bank and in hand	19	755,163	231,008
Total current assets		<u>1,138,600</u>	<u>1,329,809</u>
Liabilities:			
Creditors falling due within one year	15	(111,238)	(118,569)
Net current assets		<u>1,027,362</u>	<u>1,211,240</u>
Net assets		<u>1,029,473</u>	<u>1,220,009</u>
The funds of the charity:			
Unrestricted income funds	16	1,029,473	1,198,733
Restricted funds	16	-	21,276
Total charity funds		<u>1,029,473</u>	<u>1,220,009</u>

y:



GOVAN LAW CENTRE**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2025**

	Note	Total Funds 2025 £	Total Funds 2024 £
<i>Cash flows from operating activities:</i>			
Net cash provided by operating activities	18	52,909	560,218
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		(28,754)	(5,774)
Interest paid		-	(55)
Cash (withdrawn)/invested in term deposits		500,000	(500,000)
Net cash provided by/(used in) investing activities		471,246	(505,829)
Change in cash and cash equivalents in the year		524,155	54,389
Cash and cash equivalents brought forward	19	231,008	176,619
Cash and cash equivalents carried forward	19	<u>755,163</u>	<u>231,008</u>

GOVAN LAW CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

These 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 charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern for a period of at least twelve months from the date of approval of the financial statements. Accordingly, the financial statements are prepared on a going concern basis.

b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or charity deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 16.

c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

GOVAN LAW CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

- Expenditure on charitable activities includes Law Centre costs and other activities undertaken to further the purposes of the charity and their associated support costs;

e) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Computer Equipment	25% straight line
Fixtures and fittings	25% straight line
Other Equipment	25% straight line
Refurbishment	25% straight line

f) Taxation

The company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

g) Work in progress

Amounts included within work in progress represents turnover on unbilled case work at the balance sheet date. These amounts are recognised by reference to the assessment of the fair value of the services provided at the balance sheet date as a proportion of the total value of the case work.

h) Debtors

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

GOVAN LAW CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Accounts with a maturity date of greater than three months are treated as investments.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and charged to the unrestricted funds of the charity in respect of the year to which they apply.

The money purchase plan is managed independently and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The Trust has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

m) Operating leases

The charity classifies the lease of printing equipment as operating leases. Rental charges are charged on a straight line basis over the term of the lease.

n) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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.

GOVAN LAW CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 not 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 revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Key sources of estimation have been applied as follows:

Bad debt provision - the charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of debtors, management considers factors including credit rating of the customer, previous payment patterns and ageing of the debt.

Depreciation - management assess the depreciation rate by giving consideration to the useful life of each asset class and of its' use within the charity.

WIP - the charity makes an estimate of the recoverable value of WIP and provision is made against any WIP balances that are not considered recoverable.

3. Legal status of the Charity

Govan Law Centre is registered as a Scottish Charitable Incorporated Organisation (SCIO) with the Registrar of Companies.

4. Related party transactions and trustees' expenses and remuneration

Due to the nature of the company's operations and the composition of its Board of Directors it is inevitable that transactions will take place with companies or other organisations in which a Trustee may have an interest. All transactions involving companies or organisations in which a Trustee may have an interest are conducted at arm's length and in accordance with normal project and programme rules. Trustees are not permitted to participate in discussions or decisions on transactions involving their related business.

No other trustee nor any person connected with them received any remuneration during the year. Nor did any trustee receive any reimbursement of expenses.

GOVAN LAW CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****5. Income from donations and legacies**

	2025	2024
	£	£
Donations	3,980	902
Grants	924,789	868,795
	<u>928,769</u>	<u>869,697</u>

6. Income from charitable activities

	2025	As Restated 2024
	£	£
Law centre income	124,102	218,795
	<u>124,102</u>	<u>218,795</u>

7. Investment income

	2025	2024
	£	£
Interest received	28,754	5,774
	<u>28,754</u>	<u>5,774</u>

8. Analysis of expenditure on charitable activities

	2025	2024
	£	£
Staff and other associated costs	719,281	753,007
Premises costs	60,064	66,202
Running costs	387,427	197,229
Interest and finance charges	-	55
Depreciation	6,660	7,191
Bad debt write off	93,343	-
Governance costs	5,386	6,883
	<u>1,272,161</u>	<u>1,030,567</u>

Governance costs:

	2025	2024
	£	£
Auditor's remuneration	6,670	6,883
	<u>6,670</u>	<u>6,883</u>

9. Analysis of staff costs and remuneration of key management personnel

	2025	2024
	£	£
Salaries and wages	636,350	659,990
Social security costs	62,728	63,150
Employer pension costs	20,203	29,867
Total staff costs and employee benefits	<u>719,281</u>	<u>753,007</u>

GOVAN LAW CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****9. Analysis of staff costs and remuneration of key management personnel (continued)**

One employee had employee benefits in excess of £60,000 (2024: One).

	2025 No.	2024 No.
£60,001 - £70,000	1	1

	2025 £	2024 £
Key management personnel remuneration	310,627	167,705

	2025 No.	2024 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	23	23

10. Net income/(expenditure) for the year

This is stated after charging:	2025 £	2024 £
Depreciation	6,658	7,191
Auditor's remuneration:		
Audit fees	6,670	6,883

11. Government Grants

	2025 £	2024 £
Glasgow City Council – Interpreting	-	1,680
Glasgow Communities Fund	143,116	141,836
Scottish Government – Let's Talk	201,952	159,000
Connected Communities Fund	73,624	70,120
	418,692	372,636

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

GOVAN LAW CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****12. Tangible Fixed Assets**

	Computer Equipment £	Fixtures fittings, and equipment £	Other Equipment £	Refurbishment £	Total £
Cost or valuation					
At 1 April 2024 and at 31 March 2025	82,046	907	1,272	3,050	87,275
Depreciation					
At 1 April 2024	73,277	907	1,272	3,050	78,506
Charge for the year	6,658	-	-	-	6,658
At 31 March 2025	79,935	907	1,272	3,050	85,164
Net book value					
At 31 March 2024	8,769	-	-	-	8,769
At 31 March 2025	2,111	-	-	-	2,111

13. Current investments

	2025 £	2024 £
Term deposit account	-	500,000
	-	500,000

14. Debtors

	2025 £	As Restated 2024 £
Trade debtors	36,474	90,837
Other debtors	181,969	142,233
Work in Progress	25,556	193,087
Prepayments and accrued income	139,438	172,644
	383,437	598,801

GOVAN LAW CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****15. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	65,467	17,018
Accruals and deferred income	36,800	97,742
Taxation and social security	8,971	3,809
	<u>111,238</u>	<u>118,569</u>

16. Analysis of charitable funds

Analysis of Fund movements 2025	As Restated Balance b/fwd £	Income £	Expenditure £	Transfers £	Funds c/fwd £
Unrestricted funds					
Fixed Asset fund	8,769	-	(6,658)	-	2,111
Redundancy reserve	105,000	-	-	5,000	110,000
Total designated funds	<u>113,769</u>	<u>-</u>	<u>(6,658)</u>	<u>5,000</u>	<u>112,111</u>
General funds	1,084,964	156,836	(319,438)	(5,000)	917,362
Total unrestricted funds	<u>1,198,733</u>	<u>156,836</u>	<u>(326,096)</u>	<u>-</u>	<u>1,029,473</u>
Restricted funds					
As Restated					
The Glasgow Communities Fund	-	143,116	(143,116)	-	-
Corra Foundation	-	121,800	(121,800)	-	-
CHAP	21,276	-	(21,276)	-	-
Scottish Government – Let's talk	-	201,952	(201,952)	-	-
Oak Foundation	-	250,000	(250,000)	-	-
Volant Charitable Trust	-	14,866	(14,866)	-	-
POA Project	-	435	(435)	-	-
SG Homeless Prevention Fund: Crisis	-	73,624	(73,624)	-	-
The Robertson Trust	-	45,000	(45,000)	-	-
AHAP	-	53,996	(53,996)	-	-
Feeding Britian	-	20,000	(20,000)	-	-
Total restricted funds	<u>21,276</u>	<u>924,789</u>	<u>(946,065)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>1,220,009</u>	<u>1,081,625</u>	<u>(1,272,161)</u>	<u>-</u>	<u>1,029,473</u>

GOVAN LAW CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****16. Analysis of charitable funds (continued)**

Analysis of Fund movements 2024	Balance b/fwd £	Income £	Expenditure £	Transfers £	As Restated Funds c/fwd £
Unrestricted funds					
Fixed Asset fund	15,960	-	(7,191)	-	8,769
Redundancy reserve	100,000	-	-	5,000	105,000
Total designated funds	115,960	-	(7,191)	5,000	113,769
General funds	1,040,350	166,554	(75,666)	(46,274)	1,084,964
Total unrestricted funds	1,156,310	166,554	(82,857)	(41,274)	1,198,733
Restricted funds					
The Glasgow Communities Fund	-	141,836	(142,470)	634	-
Corra Foundation	-	121,800	(121,800)	-	-
CHAP	-	60,597	(52,716)	13,394	21,276
Children First	-	33,756	(33,756)	-	-
Scottish Government – Let's talk	-	159,000	(159,000)	-	-
Oak Foundation	-	250,000	(250,000)	-	-
Foundation Scotland	-	14,866	(14,866)	-	-
POA Project	-	30,737	(30,737)	-	-
SG Homeless Prevention Fund: Crisis	-	70,120	(70,120)	-	-
The Robertson Trust	-	45,000	(72,246)	27,246	-
Total restricted funds	-	927,712	(947,710)	41,274	21,276
TOTAL FUNDS	1,156,310	1,094,266	(1,030,567)	-	1,220,009

The unrestricted funds are available to be spent for any of the purposes of the charity

The Trustees have created the following designated funds:

Fixed Asset Fund

This is a designated fund representing the unexpired depreciation on fixed assets. It is not available for direct expenditure on charitable activities. These funds are not readily available to spend.

Redundancy reserve

In the possible event of the project having to close as a result of lack of funding it is thought prudent to designate reserves for this event. The trustees believe that if funding ceased it would require a period of time to finalise all existing cases. During this time staff costs and various other running costs would be incurred.

Restricted funds comprise:

The Glasgow Communities Fund

To provide support and assistance to the most vulnerable in the South and North East of the city.

GOVAN LAW CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

16. Analysis of charitable funds (continued)

Ayrshire Homelessness & Prevention (AHAP)

Funding received to provide support and preventative measures for individuals at risk of homelessness.

Corra Foundation

Funding received to provide expert education law advice to enable Govan Law Centre to be a national centre for excellence for education law.

Feeding Britian

Funding received as a contribution to offering advance services within Good Food Scotland and Threehills affordable food projects.

CHAP

Funding is received from the Scottish Legal Aid Board and remitted to the charity by CHAP. The charity and CHAP have a partnership agreement to provide housing legal advice and money advice in Ayrshire.

Scottish Government – Lets Talk

Funding is received from the Scottish Government for provision of an education law advice service. Transfers are made from general fund to cover project deficits.

Oak Foundation

Funding is received from Oak Foundation for the charity's homelessness prevention project, via provision of housing legal advice, in South West Glasgow.

Volant Charitable Trust

To provide a part-time caseworker with lived in experience for the Woman's Rights Project

Foundation Scotland

This funding stream is for a lived experienced part time case worker embedded without our Women's Rights Project; it is funded by the Volant Trust.

POA Project

This was a 9 month project funded by the Glasgow Health and Social Care Partnership to provide free enduring powers of attorney to those with early onset dementia; to project may be renewed next year, but to be confirmed.

SG Homeless Prevention Fund: Crisis

This funding supports our Women's Rights Project in relation to homelessness prevention in Glasgow specifically.

The Robertson Trust

This funding award is to support the work of Govan Law Centre in general in terms of our core charitable activities and legal services for people in Glasgow.

Children First

To provide debt and financial capability advice – reflecting the 'Tackling Money Worries' programme.

GOVAN LAW CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

17. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Fixed assets	2,111	-	2,111
Debtors	383,437	-	383,437
Bank	755,163	-	755,163
Creditors	(111,238)	-	(111,238)
	<u>1,029,473</u>	<u>-</u>	<u>1,029,473</u>

	As Restated Unrestricted Funds £	As Restated Restricted Funds £	As Restated Total 2024 £
Fixed assets	8,769	-	8,769
Investments	500,000	-	500,000
Debtors	577,525	21,276	598,801
Bank	231,008	-	231,008
Creditors	(118,569)	-	(118,569)
	<u>1,198,733</u>	<u>21,276</u>	<u>1,220,009</u>

GOVAN LAW CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****18. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2025	As restated 2024
	£	£
Net (expenditure)/income for the year (as per the Statement of Financial Activities)	(190,536)	63,699
Adjustments for:		
Depreciation charges	6,658	7,191
Dividends, interest and rents from investments	28,754	5,774
Interest Payable	-	55
Decrease in debtors	215,364	451,414
(Decrease)/ Increase in creditors	(7,331)	32,085
Net cash provided by operating activities	<u>52,909</u>	<u>560,218</u>

19. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	755,163	231,008
Total cash and cash equivalents	<u>755,163</u>	<u>231,008</u>

20. Operating lease commitments

The charity had annual commitments under non-cancellable leases as set out below:

Other operating leases	2025	2024
	£	£
Operating leases which expire:		
Within one year	5,061	6,313
In the second to fifth years inclusive	8,711	4,408
	<u>13,772</u>	<u>10,721</u>

21. Prior Year Adjustment

During the year, it was identified that £21,267 of income recognised in the year 31st March 2025 related to the year to 31st March 2024. The comparative figures have been restated to recognise this income in the prior year.

GOVAN LAW CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****21. Prior Year Adjustment (continued)****Adjustment required in 2024****Income**

	£
CHAP Income as previously reported at 31/03/2024	39,321
Effect of prior year adjustment	<u>21,276</u>
CHAP income as restated at 31/03/2024	<u>60,597</u>
 Restricted income as previously reported at 31/03/2024	 906,436
Effect of prior year adjustment	<u>21,276</u>
Restricted income as restated at 31/03/2024	<u>927,712</u>

Balance Sheet

	£
Accrued income balance as previously reported 31/03/2024	151,368
Movement in accrued income	<u>21,276</u>
Accrued income as at 31/03/2024 (as restated)	<u>172,644</u>

Reserves

	£
Restricted funds as previously reported at 31/03/2024	-
Effect of prior year adjustment	<u>21,276</u>
Restricted funds at 31/03/2024 (as restated)	<u>21,276</u>