

GREATER MANCHESTER LAW CENTRE

(COMPANY LIMITED BY GUARANTEE)

COMPANY REGISTRATION NUMBER: 9698401

CHARITY REGISTRATION NUMBER: 1170317

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

**GREATER MANCHESTER LAW CENTRE
(A PRIVATE COMPANY LIMITED BY GUARANTEE)
REGISTERED IN ENGLAND NO: 9695401**

REGISTERED CHARITY NO: 1170317

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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Report of the trustees for the year ended 31st March 2020

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

Reference and administrative information

Charity Name: Greater Manchester Law Centre

Charity Number: 1170317

Company Number 9698401

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees and Directors

John Nicholson	Chair
Norma Turner	Treasurer
Denise McDowell	Company Secretary
Sukhdeep Singh	
Giles Elliot	
Kevin Allsop	
Aisha Khan	
Andrew Walsh	
Craig Holmes	
Samantha Maher	(until 24 th September 2019)
Ian Wait	(until 28 th November 2019)
Maia Wainwright	(until 28 th November 2019)
Dianne Lai	(until 24 th September 2019)

Supervising solicitor

Ngaryan Li (until 21st June 2019)

Kathleen Cosgrove (from 22nd June 2019)

Registered Office

667/669 Stockport
Road
Manchester
M12 4QE

Independent Examiners

Community Accountancy Service Limited
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Bankers

Lloyds Bank plc,
8 Foregate Street
Chester

Objectives and activities

The purposes of the charity are:

- to relieve poor persons in the ten boroughs making up the counties of Greater Manchester (the designated area) by providing such persons with legal services which they could not otherwise obtain through the lack of means
- The advancement of education among persons resident or working in the designated area
- The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area

Public Benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Structure, governance and management

Greater Manchester Law Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23rd June 2015. It is registered as a charity with the Charity Commission with effect from 22nd November 2016.

Appointment of trustees

As set out in the Articles of Association trustees the company may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors are to retire.

Trustee Induction and training

Trustees visit the Law Centre & discuss their prospective role on the Board with the Chair, the Supervising Solicitor, and other key trustees. Any training is bespoke to this role.

Organisation

The board of trustees administers the charity. The board normally meets every quarter. Senior Managers are appointed by the trustees to manage the day-to-day operations of the charity.

Achievements and performance

The main achievements during the year are summarised in the report, below:

TRUSTEES REPORT FOR 2019-2020

We started as a **protest** against cuts and closures of law centres in Greater Manchester – and we succeeded in gathering individual and community support, so that we were able to open an office, through the commitment, enthusiasm and determination of our volunteers.

We then became a **provider**, of legal advice and representation, with huge gains for many individual people across Greater Manchester. Since August 2016 we've raised almost £3 million in **reclaimed** welfare benefits which the DWP has wrongly refused to local people in need.

We continue to emphasise the importance of free (but high-quality), independent, face-to-face access to advice, when so many services have retreated behind the barriers of phonelines or websites.

We have a **vision of a fairer society**. Our advice services assist individual need and specific issues but the problems faced by millions of people require wider solutions.

In April 2019 we launched our own Manifesto: "**Fighting Together for Free Access to Justice**" that detailed our demands for change. (Please see www.gmlaw.org.uk).

The Manifesto confirmed that at heart the Law Centre is a campaigning advice organisation that demands both legal and societal change to overcome the issues of social injustice and poverty facing our communities. We demand:

- **The restoration of a fully funded Legal Aid system**; as a pillar of the welfare state. A system that allows people to be empowered, providing them with access to free specialist advice to enforce their rights, preventing inequality and exclusion.
- **A supportive social security system**; that protects and supports society's most vulnerable members, without prejudice or stigma.
- **The right of everyone to a secure home**; through the protection of renters' rights, building of public housing that is safe and secure and the ending of homelessness.
- **An end of the hostile environment for claimants and migrants**: for the Government to stop discriminatory policies and language that marginalising vulnerable people and leads to injustices such as the Windrush Scandal.
- **Investment and training of the next generation of welfare lawyers** – to ensure that specialist advice is available now and in the future those in need
- **A nationwide network of community Law Centres** that can provide access to specialist advice to people in their community, tackling systemic injustice at both an individual and strategic level.

Our aim is for the Manifesto to act as the reference point for our policy, campaigning and service development going forward.

The Manifesto has already provided the basis of influencing policy on a national level. The call for a network of community law centres was endorsed by The Labour party at the 2019 General Election, and we saw a large number of parliamentary candidates, from across the political spectrum, endorsing the Manifesto. We will continue to build on this to influence local decision-makers and the parliamentarians with whom we have already built good links.

We have continued to work with others: tenants unions on housing issues, disability groups and anti-poverty campaigns on benefits issues and with Immigration support agencies against the hostile environment.

Our legal advice and advocacy services has developed and we have invested in more staff. We have managed to secure funding to allow us to put the manifesto pledge of training the **next generation of social welfare lawyers** into action: with **2 trainee solicitors commencing their training contracts in January 2020**.

But we are faced with a challenging climate that is getting worse with bleak prospects for those on low incomes and insecure employment, benefits or in rented accommodation.

Universal Credit adds to already-record levels of poverty, with foodbank use escalating hugely where this has been implemented. Homelessness is increasing, as the affordability of housing, particularly in the private rented sector diminishes. We have already seen over 700,000 job losses as a result of Covid, and have seen the number of people claiming benefit double in Greater Manchester in the past 6 months.

The Government's refusal to enact legislation that will provide long-term protection for tenants, through abolishing no-fault evictions and providing better security for renters, means that we are facing a tsunami of evictions as the full impact of Covid19 is felt in 2021. Research by the Resolution Foundation shows that renters are three times more likely to be struggling financially because of Covid. 13% of private sector renters are struggling to pay rent – this means **in Greater Manchester over 20,000 households are at risk of eviction.**

The recent announcements from the Home Office that despite the greatest health emergency in over 100 years, they are relaunching a new wave of measures affecting asylum seekers as part of the discredited hostile environment is concerning. We have seen eviction notices served to failed asylum seekers and proposals to deport foreign nationals who are homeless and are forced to sleep rough.

The impact of the Covid19 overall, has magnified the issues facing the poor and marginalised: those from BAME Communities, those on low incomes, in overcrowded houses, and people in insecure employment have been affected most, both in terms of the health and economic impact. The uncertainties of Brexit and the possibility of further economic distress if we leave Europe without a deal could compound the position further.

And yet the Covid19 pandemic has also demonstrated the immense power of the State to act quickly and decisively to avert crisis where there is a political will to do so. The furlough scheme, increases in benefits, and the "Everybody In" programme that ensured there was funded accommodation for rough sleepers, are just some of the examples.

The crisis also provides real examples of the power of communities to act collectively and support the most vulnerable: thousands of people across Greater Manchester have been involved in neighbourhood mutual aid and support. We have also seen a growing recognition that benefits and low income employment has fueled food poverty and that the Government must act on this. Manchester's own Marcus Rashford has already managed to force two Government U-Turns that have ensured that free school meals continue to be funded through the holiday periods until Spring 2021.

The Black Lives Matter movement has brought the issues of institutional racism and the social and economic injustice faced by black people to the forefront and inspired a new generation of activists across Greater Manchester and the world.

We have an opportunity over the coming months, to link with these networks of mutual support and community activism: using the lived experience of those we support and partner with to develop our advice and advocacy services and promote policy demands for economic and social justice for all our communities.

Activities, Achievements and Ambitions – 2016-2020

Four years after our foundation, we are in a **remarkably viable position** for any voluntary organisation in these difficult times. Highlights within the year include:

Providing free, face-to-face specialist advice to over 400 individuals and dealt with over 2,500 enquiries from people across the communities of the Greater Manchester region, including every GM borough, from Bolton to Rochdale and Wigan to Stockport.

Developing our advice capacity; we recruited a dedicated public law solicitor, Laura Gibbons, in November 2019, to oversee public law and strategic litigation challenges.

In January 2020, Dan Manville, our welfare rights specialist joined us, along with Rabiya Khan and Josie Hicklin, as trainee solicitors. Dan is leading on our benefits work, training and developing our own

volunteers and expanding the range of community partners that work and refer to our services. Rabiya and Josie are funded through the Justice First Fellowship programme and have worked in housing and public law primarily. This expansion in our paid advice team means that we have 5 specialist social welfare lawyers/advisors – a far cry from the one lawyer we initially employed.

We have seen our first national strategic challenge of welfare benefits legislation, and an increase in the number of public law, homelessness and housing cases that we can take on.

We secured funding from the Law Centres' Network to expand our advice service to those affected by the issues highlighted by the Windrush Scandal; in partnership with Greater Manchester Immigration Advice Unit (GMIAU).

We saw the Cornerstone project, funded by the Legal Education Foundation, develop and deliver housing and immigration advice to homeless people as part of a holistic package of support. The project, involving GMLC, GMIAU and Caritas, has proved very successful in assisting people with multiple and complex problems across the board. The project is a pilot and we will release an evaluation report in 2021.

We have provided legal advice and representation, not just general advice – and by working with other voluntary organisations we have tried to be the legal voice of the voluntary sector. We have taken referrals from a large number of homeless organisations and have pursued cases to ensure people are housed in long-term secure accommodation. We have supported frontline agencies and benefit campaigners to challenge DWP decisions and have represented clients at Tribunal.

We have arranged events including training to combat Gatekeeping policies used by GM Local Authorities, which was attended by 20 people from 15 housing and homeless organisations.

We trained over 40 housing activists in housing law as part of our work to protect renters at risk of eviction, and produced a guide on how to challenge s.21 notices in partnership with GM Tenants Union.

Responding to the Covid Pandemic: We have continued to provide advice services despite Covid and developed our support to front-line agencies; providing training and second-tier support to other community advice providers. Our advice services were available throughout the initial lockdown.

We moved our advice services away from face-to-face advice to other avenues such as telephone, email and via video; we are monitoring the impact of this in terms of our accessibility to clients. We have invested in IT and new infrastructure to support this, and have managed to fund this through grant funding meaning that we will use this investment to strengthen our community advice capacity once the pandemic ends and face-to-face advice starts again.

We developed a COVID19 Survival Guide on line and provided copies digitally to a large range of organisations; with the format being adopted by several other voluntary, advice and health organisations nationally. We produced a mini-guide and distributed 10,000 copies across community venues, health centres and foodbanks across Greater Manchester.

We tripled our employment advice appointments, through the willingness and enthusiasm of our volunteer barristers, as the number of employment enquiries has dramatically risen during the pandemic. The cuts in Legal Aid for employment advice now mean there are only 2 specialist employment advisors in the community advice sector covering 2.8 million people.

We provided a dedicated line for housing law enquires that has supported over 200 people with one-off advice, despite the stay in proceedings, on issues from disrepair, illegal eviction and landlord harassment.

We trained 12 existing volunteers to support our welfare benefits service, expanding our capacity and enabling us to launch our Income Max project to support those struggling financially.

We have continued to progress the law careers of new social welfare lawyers, arising from our work

with local universities. Their students represent law centre appellants in Social Security Tribunals and increasingly use this experience to good effect in developing their own careers – we have seen 4 volunteers gain barrister “pupillages”.

We work closely with related **services and campaign groups**, notably those who are “user-led”. We were involved in supporting and advising The Saving People Shelter in Eccles. We delayed the eviction of the occupants and secured a commitment from the local authority to make an offer of suitable alternative accommodation to all.

The Law Centre took the lead on the campaign against Manchester City Council’s Public Space Protection Order (PSPD). Over 70 local homeless organisations supported the submission made to the MCC Scrutiny Committee in November, with Kathy Cosgrove FROM GMLC, advocating on behalf of the campaign. The PSPD was eventually agreed by MCC in March 2020, in an amended format, although the campaign will still go on.

We have worked with Greater Manchester Against Evictions, to campaign for renters’ right, linking access to our specialist housing advice services to community based renters’ support and mutual aid.

The campaign brings together GM Tenants Union, Acorn Tenants Union, Greater Manchester Housing Action and Bolton Trades Council.

In June we made detailed submissions to the Department of Housing, Community & Local Government Select Committee, including draft legislative changes to existing housing law to guarantee renters’ rights and protection. We have organised and supported demonstrations in both Manchester and Bolton highlighting the pending situations facing renters, particularly in the private sector, who are struggling to pay rent due to the economic impact of Covid.

We have once again been tremendously supported by **Greater Manchester Immigration Aid Unit** – with whom we have worked jointly on Windrush and on the linked effects of immigration, asylum housing support and benefits.

We have continued to work with others such as Disabled People Against Cuts, Stockport Against Austerity, These Walls Must Fall; sharing resources and collaborating on publicity and mobilisation for their own activities.

Our challenge remains to **develop services across Greater Manchester**, not just by offices but by outreach or otherwise. To support a population of 2.8m from one base is a massive test and we are looking to trial different models of collaboration to do this. Whilst we have utilised telephone and video conferencing technology to undertake advice in the past few months – our commitment to providing a face-to-face service, particularly to the most vulnerable, remains.

Internally we have managed to **maintain a strong infrastructure both in terms of management, finances and resources**.

We have maintained a very strong and experienced **Management Committee**. However key founder members cannot be expected to stay on the Board forever. This year our Chair, John Nicholson will stand down after 4 years at the helm; to pass the mantle and challenge to a new generation of Board Members. The formation and success of GMLC owes an enormous amount to John’s leadership, hard work and at times force of will. His energy and skill in driving the Law Centre from protest to its current position will be greatly missed and we hope to build on his legacy.

We have **maximised efficiency and retained our reserve levels**. Despite moving offices in 2019, and incurring costs associated with this we have managed to maintain our reserve levels at approximately 4 months running costs. These can take us into 2021. As we develop services and employ more staff we will need to develop these to maintain a sufficient level and ensure longer-term liabilities are kept under review.

We continue to **aim for financial self-sufficiency**, not reliant on state funding (legal aid as run by the Legal Aid Agency, or local statutory councils / Greater Manchester Combined Authority), and not reliant in the long term on any one charitable trust alone.

Within the year we managed to obtain three year support for our continued development from our major funders; Legal Education Fund and the Charitable Trust. This has funded the appointment of a new Director and support costs.

We obtained legal aid contracts, running from September 2018, in housing/debt/welfare benefits and public law; and in 2019/20 saw Legal Aid income develop and increase from £3,000 to over £22,500. There is more scope to develop this income as we take on more strategic litigation, as our Welfare Rights Service develops and as our trainee lawyers develop their own case work.

We do know however, that the LAA restrictions will not enable us to cover anything like the degree or scope of legal needs which people present to us. Limitations in the scope of legal aid mean that large swathes of our specialist legal work is not funded; particularly welfare benefits and employment advice.

We have sought funding from statutory sources without success – our application to the GMCA was unsuccessful, although we continue to discuss with and receive praise from leading members of this body. We have brought nearly £3.5 million into the court (in reclaimed benefits and grants/donations) without any funding from any local statutory body. This remains an opportunity that we must continue to pursue.

Individual giving and membership: We have gained more than 70 standing orders from individuals and lawyers, trades union branches and community groups. This is still below our long-standing target of 150. We need to renew our efforts to grow regular giving and membership; in particular as we look to widen and strengthen our GM-wide service offer; although we recognise even this will not be enough on its own to provide sustainability for the quality of work that we need to do.

We were thrilled to screen Ken Loach's film on the gig economy – "Sorry we Missed You" which saw over 150 people squeeze (with 70 locked out) into the Klondyke Club to hear from Ken himself on the film and the wider issues it raised. Thanks to Jo Seery of Thompson solicitors and the Zero Hours Justice Campaign for supporting the event.

Our new premises in Stockport Road, have lived up to expectations, providing full accessibility for the 60% of clients with health issues we advise, good quality office space and interview rooms, and access to a large hall for public and training events.

Most of all, we continue to be supported by a fantastically committed range of volunteers. Even during lockdown there are still over 50 people volunteering with the law centre each month, ensuring that our fight for free access to justice, is more than a slogan.

Onwards and Outwards

The impact of the Covid19 pandemic will be felt for months, if not years to come and our challenge is to both continue to provide responsive advice services to those affected but also to use our experience to push for wider policy changes.

We cannot allow some of the positive measures that the Government implemented as part of the Covid response to be lost or withdrawn. The £20 rise in Universal credit and ESA was welcome as was the increase in Local Housing Allowance to 30% of local market rent.

Benefits continue to inadequately meet the subsistence needs of claimants. The benefits freeze between 2016 and 2020 between meant that an additional 200,000 children were put into poverty. Large numbers of people have to top up their rent from benefits, not because they live in large or opulent houses but simply because market rent is now far above housing benefit levels in the areas they live.

Housing insecurity will only rise over the coming months as the courts start to deal with eviction, which have a limited or no legal defence, but are based upon rent arrears arising out of the economic impact of Covid.

We are faced with on-going redundancies and job losses and there is the potential for some employers to use this opportunity to reduce wages and working conditions – 20% of GM employees currently earn under the Real living wage and in-work poverty is on the rise.

We welcome the campaign for free school meals and acknowledge the amazing work of local activists and projects in meeting the needs of their neighbours and communities but the fact remains that the latest GM Poverty Action report shows that there are **620,000 people across the region live below the poverty line.**

In response we will deliver a wider range of services: We are committed to providing **more welfare benefits advice and representation** to those that need it – providing representation and support and stopping benefit sanctions.

We will fight every eviction and will continue to organise through Greater Manchester Against Evictions to support tenants groups to establish and provide mutual aid whilst providing advice, training and materials to those affected.

We will develop our employment advice service and will **hire our own employment lawyer to oversee this.** We will work with unions and other workers' rights campaigners and develop resources so that employees are aware of their rights and how to exercise them.

We will increase **our reach across Greater Manchester** through developing training and support with front-line agencies across the region, allowing better access to our specialist advice services and referrals to those that require representation. We have identified 3 partners and localities already and which will allow us to develop outreach services sustainably.

We will continue to undertake strategic challenges against systemic injustice; in the Welfare Benefits system, housing and homelessness administration and practice and against unfair Government policy against asylum seekers.

All this will **inform our policy demands.** We continue to take up both individual cases and wider issues with policy makers and politicians. We have been supported by a number of MPs including Afzal Khan, Debbie Abrahams and Rebecca Long-Bailey who keep in touch with our developments.

We have maintained a constant flow of articles and news on our website and we have sought to influence the parliamentary political processes through our lobbying submissions. And we have made a lot of noise – as most recently with our work regarding renters' rights.

We need to do more as the situation we are faced with is likely to worsen over the coming months. We will develop more materials to empower people on their rights; building on the example of our Covid19 Survival Guide. We have **recruited a Campaigns and Communications worker**, to work with individuals, voluntary groups, and community campaigns to promote access to justice and ensure we can respond to local and national events as they develop.

The fantastic investment by AB Charitable Trust & Legal Education Foundation had provided funding for our first Director, Jason Tetley, who will work with the Management Committee to develop our income and implement our strategic plan for the next years, building on these strong foundations and **putting the Manifesto demands into action.**

We want to be outward-looking, developing joint service and fund-raising in Greater Manchester. We want upward-looking promotion of policy demands to government and other policy-makers; and we need to secure the base of the law centre through strategic management of finances, premises and workforce.

We will work as community activists across Greater Manchester, using our legal skills and knowledge, not as detached "Activist Lawyers" but as advocates and representatives of local people, highlighting injustice and working in partnership with them and others to combat the poverty and inequality that they and thousands of others across Greater Manchester face everyday.

Financial review

GMLC continues to thrive. Over the course of the last year, we have grown our resources, taken on staff, successfully bid for funding from several sources, helped many clients, and benefited from the generosity of many of our funders and supporters. We started a 3 year contract with the Legal Aid Agency on 1st September 2018.

Figures

	31/3/19	31/3/20
Cash at bank	£125,945	£154,307
Regular Donors	61	71
Income	£217,295	£214,231
Expenditure	£225,350	£213,505

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, will seek to keep available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2020 was £99,774 of which £93,772 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and donations. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

As noted in the Chair's Report, we intend to continue developing our services offered at Stockport Road and increase our reach, and also work on areas of strategic litigation. We will continue to fight together for free access to justice.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any Connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Other than disclosed in the accounts no such related party transactions were reported in the current year.

Trustees responsibilities in relation to the financial statements

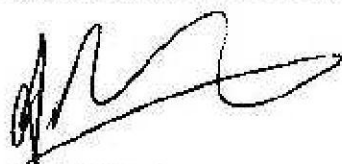
The charity trustees (who are also the directors of Greater Manchester Law Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



Andy Walsh

Chair

Date: 29th January 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREATER MANCHESTER LAW CENTRE

I report on the accounts of the company for the year ended 31ST March 2020, set out on pages 12 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Except as disclosed below in connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, ; and
 - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

EL Anderson

EL Anderson MA FCA CTA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date: 29th January 2021

**GREATER MANCHESTER LAW CENTRE
(COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
INCOME FROM:					
Donations & Legacies	3	14,158	-	14,158	30,409
Donation in Kind			-	-	268
Charitable Activities	4	42,834	137,770	180,604	175,097
Other Trading Activities	5	19,435	-	19,435	11,494
Investment Income		34	-	34	27
TOTAL INCOMING RESOURCES		76,461	137,770	214,231	217,295
EXPENDITURE ON					
Charitable activities	6	68,264	144,923	213,187	225,350
Raising funds	6	317	-	317	-
TOTAL		68,581	144,923	213,504	225,350
NET INCOME (EXPENDITURE)		7,880	(7,153)	727	(8,055)
Transfers between funds	14	-	-	-	-
NET MOVEMENT IN FUNDS		7,880	(7,153)	727	(8,055)
RECONCILIATION OF FUNDS					
Total funds brought forward		91,694	8,436	100,330	108,385
TOTAL FUNDS CARRIED FORWARD	14	99,774	1,283	101,057	100,330

The statement of financial activities includes all gains and losses in the year.

The notes on pages 15 to 22 form part of these accounts.

GREATER MANCHESTER LAW CENTRE
(COMPANY LIMITED BY GUARANTEE)

CO. REG. NO. 9898401

BALANCE SHEET AS AT 31 MARCH 2020

	NOTES	£	2020	£	2019	£
FIXED ASSETS						
Tangible Fixed Assets	10			7,285		2,871
CURRENT ASSETS						
Debtors & Prepayments	11	8,353			23,143	
Cash at Bank and in Hand		<u>154,307</u>		<u>125,945</u>		
		<u>162,660</u>		<u>149,088</u>		
CREDITORS:						
Amounts falling due within one year	12	<u>(69,886)</u>		<u>(51,429)</u>		
		<u>(69,886)</u>		<u>(51,429)</u>		
NET CURRENT ASSETS				93,772		97,659
TOTAL NET ASSETS				<u>101,057</u>		<u>100,390</u>
ACCUMULATED RESERVES						
Unrestricted Funds	14			99,774		91,894
Restricted Funds	14			<u>1,283</u>		<u>8,436</u>
				<u>101,057</u>		<u>100,330</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard 102.

Approved on behalf of the board of trustee/directors:



Director: Andrew Walsh

Date: 29th January 2021

The notes on pages 15 to 22 form part of these accounts

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2020

Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net movement in funds	727	(8,055)
Add back depreciation	1,987	2,377
Decrease/(increase) in debtors	14,790	(8,819)
Increase/(decrease) in creditors	17,459	18,710
Net cash used in operating activities	<u>34,963</u>	<u>4,213</u>
Cash flows from investment activities:		
Purchase of fixed assets	(6,601)	(1,140)
Net cash provided by investing activities	<u>(6,601)</u>	<u>(1,140)</u>
Increase/(decrease) in cash and cash equivalents during the year	28,362	3,073
Cash and cash equivalents brought forward	125,945	122,872
Cash and cash equivalents carried forward	<u>154,307</u>	<u>125,945</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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 notes to those 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) issued on 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. 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.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

When the requirements of the restricted funds are met (eg assets are purchased) the transaction is shown as a movement in funds from restricted to unrestricted funds.

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 a fund for a specific purpose.

(c) Income recognition

All 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 and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant 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. Grants received for future periods are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(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. For more information on this attribution refer to note (g) below.

(e) Taxation & Irrecoverable VAT

All grant income and donations are outside the scope of VAT. Contract fees and certain other income are exempt supplies and therefore the company is not liable to be registered for VAT.

Irrecoverable VAT on expenditure is attributed to the category of expenditure on which it is incurred. No provision has been made for taxation as exemption has been granted by HMRC from taxation under Sections 455 to 493 of the Corporation Taxes Act 2010 or Section 256 of the Taxation of Capital Gains Act to the extent that surpluses and gains are applied for charitable purposes.

**GREATER MANCHESTER LAW CENTRE
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal and professional fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based on staff time and the usage of facilities and services for management purposes. The allocation of support and governance costs is analysed in note 7.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33 33% on cost
Office Furniture & Equipment	20% on cost
Fixtures & Fittings	20% on cost

The total of any capital grants are recognised in the Statement of Financial Activities in the year they are received, as required by the SORP, and not deferred over the life of the related assets.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying values or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(j) Pensions

A pension scheme is an auto enrolment compliant scheme. The charity has no liabilities beyond making its contributions and paying across the deductions for the employee's contributions.

(k) Operating Leases

Payments under operating leases are charged to the income and expenditure account in the period to which they relate.

(l) Contingent liabilities

There were no contingent liabilities at 31st March 2020 (2019 none).

(m) Donated Services

The charity has on average 10 volunteers at any one time assisting with providing advice. No financial value has been reflected in the accounts for these donated services.

(n) 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.

(o) 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 the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

2 NET INCOMING RESOURCES FOR THE YEAR

	2020 £	2019 £
This is stated after charging:		
Depreciation	1,987	2,377
Independent Examiners Fees	811	816
Other financial services	840	667

3 DONATIONS & LEGACIES

	Unrestricted £	Restricted £	Total 2020 £	2019 £
Donations	12,478	-	12,478	13,385
Seedbed Christian Community Trust	-	-	-	10,000
Girl Aid	1,680	-	1,680	4,381
Crowd Funding	-	-	-	2,143
	<u>14,158</u>	<u>-</u>	<u>14,158</u>	<u>30,409</u>

All donations and legacies received in 2019 were unrestricted funds

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2020 £
AB Charitable Trust (£18,750 released)	33,750	18,750	52,500
Legal Education Foundation	-	18,750	18,750
Legal Education Foundation - Justice First Fellow	-	19,167	19,167
Legal Education Foundation - Tackling Homelessness	-	32,333	32,333
Legal Education Foundation JFF Training Contract	-	9,971	9,971
Guardian Christmas Appeal Grant	-	17,500	17,500
Manchester Metropolitan University	-	12,500	12,500
University of Manchester	-	7,583	7,583
We Love Mcr	-	1,216	1,216
Legal Help Claims	7,944	-	7,944
Other	119	-	119
Affiliations	580	-	580
Memberships	341	-	341
	<u>42,834</u>	<u>137,770</u>	<u>180,604</u>

Prior Year

INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2019 £
AB Charitable Trust (£18,750 deferred)	-	25,000	25,000
Legal Education Foundation (£3,750 released)	-	25,000	25,000
Legal Education Foundation - Justice First Fellow	-	38,472	38,472
Legal Education Foundation - Tackling Homelessness	-	41,833	41,833
Big Lottery - Awards for All	-	9,990	9,990
Tudor Trust	-	18,000	18,000
Manchester Metropolitan University	-	5,000	5,000
University of Manchester	-	5,417	5,417
Training	1,213	-	1,213
Legal Help Claims	3,022	-	3,022
Other	395	-	395
Affiliations	1,630	-	1,630
Memberships	125	-	125
	<u>6,385</u>	<u>168,712</u>	<u>175,097</u>

GREATER MANCHESTER LAW CENTRE
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Fundraising Events	2,551	-	2,551	618
Staff Secondment	-	-	-	3,376
Certificated Work	15,009	-	15,009	-
Contribution to Running Costs (GMLAU)	1,875	-	1,875	7,500
	<u>19,435</u>	<u>-</u>	<u>19,435</u>	<u>11,494</u>

Income from other trading activities in 2019 all relate to unrestricted funds

6 EXPENDITURE ON RAISING FUNDS

	Total 2020	Total 2019
	£	£
Fees for certificated work	317	-
	<u>317</u>	<u>-</u>

EXPENDITURE ON CHARITABLE ACTIVITIES

		Advice Services	Total 2020 Total	Total 2019 Total
		£	£	£
Wages & Salaries	Staff Time	135,397	135,397	137,154
Recruitment Costs	Staff Time	1,250	1,250	16
Childcare Voucher Admin Fees	Staff Time	39	39	158
Rent & Rates	Floor Area	1,743	1,743	2,008
Project Partner Costs	By Project	10,000	10,000	-
Consultancy & External workers	By Project	13,200	13,200	27,426
Telephone	By Project	1,270	1,270	1,357
Travelling & Subsistence Expenses	By Project	332	332	531
Volunteer Expenses	By Project	646	646	2,426
Volunteer Training	By Project	-	-	490
Staff Training	By Project	662	662	876
Publications & Subscriptions	By Project	1,897	1,897	2,569
Accreditation	By Project	756	756	169
Professional Indemnity Insurance	By Project	3,378	3,378	2,743
Website Costs	By Project	14	14	200
Marketing & Publicity	By Project	749	749	462
Support Costs		40,953	40,953	45,638
Governance Costs		811	811	1,067
		<u>213,187</u>	<u>213,137</u>	<u>226,150</u>

	2020	2019
	£	£
Restricted Funds	144,923	169,949
Unrestricted Funds	68,581	56,401
	<u>213,504</u>	<u>226,350</u>

GREATER MANCHESTER LAW CENTRE
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

7 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

		Support Costs	Governance Costs	2020 Total	2019 Total
		£	£	£	£
Rent & Rates	Floor Area	15,686	-	15,686	18,076
Heat, Light & Water	Floor Area	3,378	-	3,378	4,388
Broadband	Direct	709	-	709	463
Repairs & Maintenance	Floor Area	6,197	-	6,197	2,254
Moving Costs	Direct	2,055	-	2,055	-
Cleaning	Floor Area	1,030	-	1,030	1,784
Computer Maintenance & Software	Direct	3,496	-	3,496	4,144
Minor Equipment	Direct	-	-	-	260
Printing, Post and Stationery	Direct	4,098	-	4,098	4,264
Payroll Costs	Direct	340	-	340	962
Insurance	Direct	378	-	378	390
Miscellaneous	Direct	1,344	-	1,044	670
Depreciation	Direct	1,986	-	1,986	2,377
Interest Paid	Direct	-	-	-	99
Bank & Payment Admin Charges	Direct	56	-	56	199
Book-keeping	Direct	-	-	-	5,308
Accountancy	Governance	-	811	811	816
Legal Fees	Governance	-	-	-	271
TOTAL		40,953	811	41,764	46,725

8 STAFF COSTS

	2020	2019
	£	£
Wages and Salaries	126,670	128,480
Social Security Costs	6,498	6,298
Pension Costs	2,229	2,366
	135,397	137,154

No employee earned £63,000 per annum or more.

No trustees received any remuneration for their services or pension contribution during the year.

The charity considers its key staff comprises both the director and the supervising solicitor.

The remuneration, including pension contributions, of key staff in the year was £64,541 (2019 £41,068).

The charity employed 7 people during the year.

The average number of employees during the year, excluding directors and voluntary staff was:

Services	7	7
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9 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

Except as disclosed below no reimbursement of expenses has been made or is due to be made

to any of the directors in respect of the period. Travel two trustees £1,023 (2019: £95)

10 FIXED ASSETS

	Fixtures & Fixings	Computer Equipment	Furniture & Office Equipment	Total
	£	£	£	£
COST				
At 1 April 2019	-	4,868	3,788	8,646
Additions	3,730	2,871	-	6,601
Disposals	-	-	-	-
At 31 March 2020	3,730	7,729	3,788	15,247
DEPRECIATION				
At 1 April 2019	-	3,838	2,137	5,975
Provided in the year	373	866	758	1,987
Disposals	-	-	-	-
At 31 March 2020	373	4,694	2,895	7,962
NET BOOK VALUE				
At 31 March 2020	3,357	3,035	893	7,285
NET BOOK VALUE				
At 31 March 2019	-	1,020	1,651	2,671

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

11 DEBTORS & PREPAYMENTS

	2020	2019
	£	£
Other Debtors	2,691	10,082
Accrued Income	3,237	9,561
Prepayments	2,525	3,500
	<u>8,353</u>	<u>23,143</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade Creditors	5,472	1,493
Other Taxes & Social Security Costs	-	10,119
Other Creditors	1,620	393
Accruals	11,408	10,924
Deferred Income	50,388	28,500
	<u>68,888</u>	<u>51,429</u>

13 DEFERRED INCOME

	2020	2019
	£	£
Deferred income comprises grants in advance		
Balance as at 1st April	28,500	25,000
Amount released to income earned from charitable activities	(28,500)	(25,000)
Amount deferred in year	50,388	28,500
Balance at 31st March	<u>50,388</u>	<u>28,500</u>

14 ANALYSIS OF CHARITABLE FUNDS

	Balance at 01-Apr-19	Incoming	Transfers	Outgoing	Balance at 31-Mar-20
	£	£	£	£	£
Restricted:					
AB Charitable Trust	-	18,750		(18,750)	-
Big Lottery - Celebrate	134	-		(67)	67
Legal Education Foundation	6,302	18,750		(25,052)	-
Legal Education Foundation - JFF	1,834	9,971		(11,805)	-
Legal Education Foundation - TH	166	32,333		(32,469)	-
Legal Education Foundation - Director	-	19,167		(19,167)	-
Guardian Appeal Grant	-	17,500		(17,500)	-
We Love Manchester	-	1,216		-	1,216
Manchester Metropolitan Univ.-LASP	-	12,500		(12,500)	-
University of Manchester - LASP	-	7,583		(7,583)	-
	<u>8,436</u>	<u>137,770</u>	<u>-</u>	<u>(144,923)</u>	<u>1,283</u>
Unrestricted:					
General Funds	87,262	76,461		(43,949)	99,774
Designated Funds: Seedbed Trust	24,632			(24,632)	-
	<u>91,894</u>	<u>76,461</u>	<u>-</u>	<u>(58,581)</u>	<u>99,774</u>
	<u>100,330</u>	<u>214,231</u>	<u>-</u>	<u>(213,504)</u>	<u>101,057</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

14 ANALYSIS OF CHARITABLE FUNDS CONTINUED

Prior Year

	Balance at 01-Apr-18 £	Incoming £	Transfers £	Outgoing £	Balance at 31-Mar-19 £
Restricted:					
Big Lottery - Awards for All	-	9,990		(9,990)	-
AB Charitable Trust	-	25,000		(25,000)	-
Adactus	70	-		(70)	-
Big Lottery - Celebrate	336	-		(202)	134
Legal Education Foundation	6,227	25,000		(24,925)	6,302
Legal Education Foundation - JFF	-	38,472		(36,638)	1,834
Legal Education Foundation - TH	-	41,833		(41,667)	166
Tudor Trust	1,772	18,000		(19,772)	-
Donation In Kind - professional fees	-	268		(268)	-
Manchester Metropolitan UN V - LASP	-	5,000		(5,000)	-
University of Manchester - LASP	-	5,417		(5,417)	-
	8,405	168,980	-	(168,949)	8,436
Unrestricted:					
General Funds	69,980	48,315	(10,000)	(41,033)	67,262
Designated Funds; Seedbed Trust;	30,000		10,000	(15,368)	24,632
	99,980	48,315	-	(56,401)	91,894
	108,385	217,295	-	(225,350)	100,330

Purpose of Restricted Funds:

Big Lottery - Awards for All	towards the Welfare Benefits Advice Service
AB Charitable Trust	towards supervising solicitor post
Adactus	towards practical costs
Big Lottery - Celebrate	towards a Celebration event to launch the community law centre This grant is fully spent. The balance relates to the book value of assets still to be depreciated.
Legal Education Foundation	towards establishing a Law Centre and engaging a Supervising Solicitor
Legal Education Foundation - JFF	towards the Justice First Follow programme
Legal Education Foundation - TH	towards the Legal Solutions to Tackling Homelessness and Destitution in Greater Manchester programme
Legal Education Foundation	towards funding of Law Centre Manager/Fundraiser
Guardian Appeal Grant	towards Windrush Information Advice & Action project
We Love Manchester	towards the costs of laptops, balance represents future depreciation.
Tudor Trust	towards the costs of a development manager
MMU - LASP	towards the costs of a casework supervisor for students
University of Manchester - LASP	towards the costs of a casework supervisor for students

Designated Funds

Seedbed Trust	earmarked for the costs of carrying out litigation, publicity and campaigning and a further year of our development manager post
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Tangible Fixed Assets	6,002	1,283	7,285
Net Current Assets	93,772	-	93,772
Net Assets at 31 March 2020	<u>99,774</u>	<u>1,283</u>	<u>101,057</u>

	Unrestricted Funds	Restricted Funds	Total 2019
	£	£	£
Tangible Fixed Assets	2,429	242	2,671
Net Current Assets	89,465	8,194	97,659
Net Assets at 31 March 2019	<u>91,894</u>	<u>8,436</u>	<u>100,330</u>

16 CONSTITUTION

The company is limited by guarantee and does not have a share capital.
In the event of a winding up all members (the trustees under the governing documents) have agreed to contribute an amount not exceeding £1.

17 CAPITAL COMMITMENTS

	£	£
	nil	nil

18 OPERATING LEASE COMMITMENTS

	Total	
	2020	2019
	£	£
The total future lease payments indicated on the lease for land and buildings are:		
Within one year	20,000	10,950
Between 2 - 5 years	30,000	-
	<u>50,000</u>	<u>10,950</u>

The lease on the property commenced in October 2019. It will expire in September 2022.

19 RELATED PARTY TRANSACTIONS

Greater Manchester Immigration Aid Unit (GMIAU) made a contribution of £1,875 towards the running costs of GMLC. GMIAU charged GMLC £315.01 in respect of broadband.
GMIAU were a project partner funded by a grant received from The Guardian. GMIAU were paid £10,000 by GMLC for this.

Denise McDowell is chief executive of GMIAU and also a trustee of GMLC. Mala Wainwright and Ian Wait are trustees of GMLC and also of GMIAU. Both have Mala and Ian resigned from GMLC in November 2019.
Donations from trustees totalled £1,042 during the year.

20 ULTIMATE CONTROLLING PARTY

The company is under the control of the Board of Management.

21 FINANCIAL INSTRUMENTS

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