

## **GLOUCESTER LAW CENTRE**

### **Trustees report for the year ended 31 March 2017**

The Management Committee, trustees for the purposes of the Charities Act, present their report and the independently examined financial statements for the year ended 31st March 2017.

### **Reference and Administrative Information**

Charity Name: Gloucester Law Centre

Charity Registration Number: 900439

Company Registration Number: 1937081

Those who served as management committee members otherwise known as trustees during the year and up to the date of this report were as follows:

### **Trustees and Their Interests**

Jim Dale

Chris Hill

Stella Jensen

Kay Mills

Christopher Pearce

No trustee has any beneficial interest in the company. All trustees are members of the company and guarantee to contribute £1 in the event of winding up. The number of guarantees at [31<sup>st</sup> March 2017] was 5.

### **Bankers**

The company's bankers are the Co-operative Bank, 23A St Aldate St. Gloucester.

### **Independent Examiner**

The company's Independent Examiner is Richard Maule, senior statutory auditor, 10-12 Picton St. Bristol.

### **Structure, Governance and Management**

#### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 7 August 1985 and registered as a charity on 29 May 1990. The company was established under a Memorandum of Association, which established the objects and powers of the charitable

company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Articles of Association the members of the Management Committee are elected at the Annual General Meeting.

#### Trustee Induction and Training

New trustees are provided with an induction pack which includes information about the responsibilities of charity trustees, the roles of trustees and officers, how to be an effective charity trustee and a code of conduct for meetings.

Trustees are encouraged to attend training sessions provided by Gloucester AVCA on the roles and responsibilities of trustees.

#### Reserves Policy and Risk Assessment

The trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity's Commission and have set aside or designated unrestricted reserves of £97,356 to cover expenditure, in the event of redundancy.

The trustees consider it prudent that the Law Centre should also aim to hold general unrestricted reserves equivalent to 4 months of the charity's average general expenditure over the preceding two years. In 2016/17 this equated to £130,598.

This is to safeguard the charity's service commitment in the event of loss of or delays in receipt of grant income.

To comply with our Reserves Policy, reserves as at 31.3.17 should be £97,356 set aside for redundancy + £130,598 general reserves = £227,954.

General unrestricted reserves are currently above the stated range by £173,544..

Reserves also need to be set aside in the event of the Law Centre having to find alternative accommodation.

The level of reserves is monitored and reviewed by the trustees twice a year.

#### **Organisational Structure**

The Law Centre has a Management Committee of up to 8 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the committee has 5 members from a variety of backgrounds relevant to the work of the charity.

## **Objectives and Activities**

The company is a charity and exists to promote the following aims and objectives:

1. To provide free, independent, high quality advice and representation in welfare benefits, council tax, housing, employment and immigration and nationality law to persons resident in the City of Gloucester.

Immigration and nationality law is also provided to persons resident in the whole of the county of Gloucestershire.

2. To provide advice and consultancy in these and related areas to local voluntary and statutory agencies.

3. To work with other organisations and local authorities on matters of mutual concern e.g. meeting unmet need for legal services.

4. To inform local people of their legal rights and obligations and to enable them to understand them and to become more assertive in obtaining their rights.

5. To involve the community in the management of the services and in the decision making about the type of service and the way it is provided.

6. To provide training and information to local groups.

All activities are considered to be for the public benefit.

## **Achievements and Performance**

Our main activities are described below. Our charitable activities focus on providing free legal advice in particular areas of law.

Our barristers, solicitors, professional and skilled staff continue to champion the rights of citizens of Gloucester city, and in some areas of law throughout the county, through:

- Legal representation, including through the courts and tribunals and at the very highest level, even with ground breaking test cases.
- Consultation, advice and assistance to other less specialised agencies
- Policy work with local statutory agencies

*Our quality of work is maintained through:*

- Stringent annual auditing by the Legal Services Commission (LSC) to ensure that we continue to meet the high standards for the award of the Specialist Quality mark, which we hold in all our casework areas
- Detailed annual monitoring of our services by Gloucester City Council
- Analysing client feedback obtained through a client satisfaction survey
- Attendance by all staff at regular specialist training

## **Management Committee Responsibilities**

Company law requires the management committee, who are also the charity trustees, to prepare financial statements for each financial year which give a true and fair view of the

state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* make judgements 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;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

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

Members of the Board who are management committee for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with Company law, as the company's directors, we certify that: so far as we are aware, there is no relevant audit information of which the company's independent examiners are unaware; and as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

By the end of 2017, we are hoping to move to new premises, which we will be sharing with the Citizens Advice Bureau and the Gloucestershire Chinese Women's Guild. The trustees will need to set aside money from reserves to cover the cost of removals and a one third share of the costs of installing a lift in the building.

A major financial concern for the organisation will be ongoing financial sustainability in the light of reduced Council funding. 2017/2018 will be a crucial year in determining whether or not the organisation is able to balance the books.

#### **Independent Examiners**

The independent examiners have expressed their willingness to be reappointed in accordance with the Companies Act 2006.

Approved by the Trustees on 26h July 2017 and signed on their behalf by



Chris Hill, Chair of Trustees

# Gloucester Law Centre

## Statement of Financial Activities for the year ended 31st. March 2017

	Notes	Unrestricted Fund 2017 £	Restricted Fund 2017 £	Total 2017 £	2016 £
<b>Income from</b>					
Miscellaneous income		14,309	-	14,309	14,354
Investment income		535	-	535	3,709
Donations		6,000	-	6,000	-
<b>Charitable activities</b>					
Legal Aid and legal fees		239,070	-	239,070	188,079
Grants and contracts		149,547	-	149,547	167,988
<b>Total</b>		<u>409,462</u>	<u>-</u>	<u>409,462</u>	<u>374,130</u>
<b>Expenditure on:</b>	[3]				
Charitable activities		<u>382,144</u>	<u>10,000</u>	<u>392,144</u>	<u>374,467</u>
<b>Total</b>		<u>382,144</u>	<u>10,000</u>	<u>392,144</u>	<u>374,467</u>
<b>Net income / [expenditure]</b>		27,318	(10,000)	17,318	(337)
Gain/[loss] in value of investment		15,405	-	15,405	-
Total funds at 1st. April 2016		<u>358,775</u>	<u>10,000</u>	<u>368,775</u>	<u>369,112</u>
Total funds at 31st. March 2017		<u>401,498</u>	<u>-</u>	<u>401,498</u>	<u>368,775</u>

**Gloucester Law Centre**

**Balance sheet as at 31st. March 2017**

	Notes	2017		2016
		£	£	£
<b>Tangible assets</b>	(2)	-	-	-
<b>Current assets</b>				
Debtors and prepayments	(6)	33,544		39,183
Cash invested	(11)	118,232		102,828
Cash at bank		261,787		272,391
		413,563		414,402
<b>Current liabilities</b>				
Creditors: amounts falling due within 12 months	(7)	(12,065)		(45,627)
<b>Net Current assets</b>			401,498	368,775
<b>Net assets</b>			401,498	368,775
<b>Unrestricted funds</b>	(8)			
General funds			304,142	261,419
Designated funds			97,356	97,356
			401,498	358,775
<b>Restricted funds</b>	(8)		-	10,000
<b>Total funds</b>			401,498	368,775

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

The company was entitled to the exemption from audit under section 477[2] of the Companies Act 2006

The members have not requested the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of the accounts.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf.

On behalf of the Trustees

Chris Kill

dated:- 26/07/17

**Notes to the accounts for the year ended 31st. March 2017**

**(1) Principal Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

**(a) Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, as updated by Update Bulletin 1 issued on 2 February 2016, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

**(b) Fund accounting**

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**(c) Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

## Gloucester Law Centre

Notes to the accounts for the year ended 31st. March 2017

### (1) Principal Accounting Policies

#### (e) Fixed assets

Tangible fixed assets are written off over the expected useful life of the asset, at 20% per annum.

Items costing over £500 are capitalised.

#### (2) Tangible Assets

	Furniture fittings equipment £
Cost:	
balance brought forward	79,430
additions in the year	-
	<u>79,430</u>
Depreciation	
balance brought forward	79,430
charge for the year	-
	<u>79,430</u>
Net book value at 31st. March 2017	-
Net book value at 31st. March 2016	-

#### (3) Expenditure

	2017 £	2016 £
Wages	214,224	205,647
Rent and rates	34,168	24,464
Non capitalised equipment	17,461	4,240
Advertising, publicity and recruitment	-	140
Travel and transport	-	71
Books and periodicals	1,443	870
Staff training and conferences	2,080	965
Print, post, stationery and photocopier	9,903	9,827
Telephone	8,459	8,544
Volunteers' expenses	589	807
Subscriptions and affiliations	2,187	3,428
Miscellaneous office expenses	1,281	3,391
Bank charges	252	238
Independent examination	850	850
Insurance	2,434	2,191
Legal and professional	94,872	105,907
I.T. and website design	1,297	1,830
Practising certificates	644	1,057
	<u>392,144</u>	<u>374,467</u>



Notes to the accounts for the year ended 31st. March 2017

**(4) Capital commitments and contingent liabilities**

There are none at 31st. March 2017

**(5) Status**

Gloucester Law Centre is a company limited by guarantee [no. 1937081], and also a registered charity [no. 900439].

**(6) Debtors**

	2017	2016
	£	£
Legal Aid and legal fees	25,000	20,000
Grant receivable	-	11,725
Other debtors	4,510	388
Prepayment	3,933	7,070
	<u>33,443</u>	<u>39,183</u>

**(7) Creditors**

Amounts falling due within 12 months

V.A.T.	3,149	15,408
Sundry creditors	8,916	30,219
	<u>12,065</u>	<u>45,627</u>

**(8) Movements in funds**

	Balance 1st. April	2016 Income	Expenses	Gain/loss on Investment	Balance 31st. March
	£	£	£	£	£
<b>Restricted funds</b>					
<b>National Lottery:</b>					
Advice Services Transition Fund	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds</b>					
<b>Designated Funds</b>					
Sickness, maternity & redundancy	<u>97,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,356</u>
<b>General Fund</b>	<u>261,419</u>	<u>409,462</u>	<u>(382,144)</u>	<u>15,405</u>	<u>304,142</u>

# Gloucester Law Centre

## Notes to the accounts for the year ended 31st. March 2017

### (8) Movements in funds: prior year.

	Balance 1st. April	2015 Income	Expenses	Transfers	Balance 31st. March
	£	£	£	£	£
<b>Restricted funds</b>					
<b>National Lottery:</b>					
Advice Services Transition Fund	-	43,192	(33,192)	-	10,000
<b>Unrestricted funds</b>					
<b>Designated Funds</b>					
Sickness, maternity & redundancy	116,393	-	-	(19,037)	97,356
<b>General Fund</b>	252,719	330,938	(341,275)	19,037	261,419

### (9) Analysis of net assets between funds

	General Funds	Restricted Funds	Designated Funds	Total
	£	£	£	£
Current assets	307,807	-	97,356	405,163
Current liabilities	(12,065)	-	-	(12,065)
<b>Net assets at 31st March 2017</b>	<b>295,742</b>	<b>-</b>	<b>97,356</b>	<b>393,098</b>

### (10) Employee and trustee information

	2017	2016
Number of employees	8	8

The average weekly number of employees during the year were calculated on the basis of full time equivalents.

No employee received emoluments of more than £60,000.

	£	£
Salaries and wages	187,302	182,519
Social security costs	15,273	15,837
Pensions	11,649	7,292
	<b>214,224</b>	<b>205,647</b>

The Law Centre makes a contribution of 6% of gross annual salary to its employees' stakeholder pension scheme, or an alternative personal pension scheme.

Trustees remuneration and expenses

The trustees received no remuneration in the year.

## **Gloucester Law Centre**

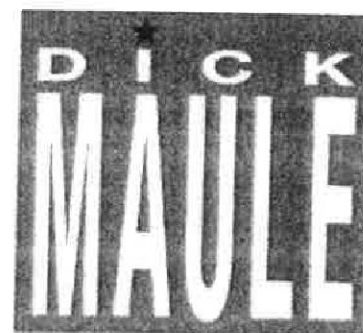
### **Notes to the accounts for the year ended 31st. March 2017**

#### **(11) Cash invested**

An initial £100,000 was invested in Sarasin Investment Funds Limited.

50,505 units in the Alpha CIF for Endowments [Accumulated Units] have been purchased.

3 Penlee View Terrace, Penzance, Cornwall TR18 4HZ also at  
12 Picton Street, Bristol BS6 5QA  
Email: dicmaule@yahoo.com | Mob: 07582 592002 | Tel: 01736 365612



Chartered Accountant | Registered Auditor | Member of Charity Practitioners Forum

19 June 2017

## SCHEDULE OF PROFESSIONAL SERVICES: INDEPENDENT EXAMINATION OF THE ACCOUNTS

The purpose of this schedule to our engagement letter is to set out the basis on which I am to perform an independent examination of the accounts for Gloucester Law Centre (the charitable company).

### 1 Responsibilities of trustees and independent examiners


- 1.1 As trustees of the charitable company, you are responsible for maintaining adequate accounting records and an appropriate system of internal control for the charitable company. You are also responsible for preparing the annual report and accounts which give a true and fair view and have been prepared in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Companies Act 2006 and regulations thereunder.
- 1.2 As trustees of a charitable company, you have a duty under the Companies Act 2006 to prepare a directors' report and also an annual report for each financial year complying in its form and content with regulations made under the Charities Act 2011. You should also have regard to the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015 (FRS 102) (issued by the joint SORP-making body, and any subsequent amendments or variations to this statement).
- 1.3 Under the Charities Act 2011 I have a statutory responsibility to state whether or not any matters have come to my attention to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached, and to report whether or not any matter has come to my attention in connection with the examination which gives me reasonable cause to believe that in any material respect:
  - accounting records have not been kept by the charitable company in accordance with Section 386 Companies Act 2006;
  - the accounts are not in agreement with the accounting records; and
  - the accounts do not comply with the accounting requirements of Section 396 Companies Act 2006 and with the methods and principles of the SORP.
- 1.4 I am also required to report any of the following matters that have become apparent during the course of our examination:
  - whether there has been any material expenditure or action which appears not to be in accordance with the trusts of the charitable company;
  - whether any information or explanation to which I am entitled under regulation 33 of the Charities (Accounts and Reports) Regulations 2008 has not been afforded to me; and
  - whether any information in the trustees' statutory annual report is inconsistent in any material respect with that in the accounts.
- 1.5 I shall plan my work on the basis that an examination report is required for the year, unless you inform me in writing that either:
  - the charitable company requires an audit of the accounts; or
  - the charitable company requires neither an audit nor an examination report.

R.J.R. Maule BA FCA | Registered Auditor

- 1.6 Should you instruct me to carry out an audit, then a separate letter of engagement will be required.
- 1.7 Should you inform me that the charitable company requires neither an audit nor an examination, then I shall have no responsibilities to the charitable company, except those specifically agreed upon between us in respect of other professional services.
- 1.8 Should my work lead me to conclude that the charitable company is not entitled to exemption from an audit of the accounts, or should I be unable to reach a conclusion on this matter, then I will not issue any report and will notify you in writing of the reasons. In these circumstances, if appropriate, I will discuss with you the need to appoint an auditor.
- 1.9 We have a statutory duty to report to the Charity Commission (CC) under section 156 of the Charities Act 2011 such matters (concerning the activities or affairs of the charitable company or any connected institution or body corporate) of which we become aware during the course of our examination which are (or are likely to be) of material significance to the CC in the exercise of their powers of inquiry into, or acting for the protection of, charities.
- 1.10 In common with all accountancy and legal practices, I am required by the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2007 to:
- have due diligence procedures for the identification of all clients;
  - maintain appropriate records of evidence to support customer due diligence; and
  - report in accordance with the relevant legislation and regulations.

## 2 Scope of examination

- 2.1 My examination will be conducted in accordance with the CC's 'Directions and Guidance Notes for the Carrying out of an Independent Examination'. My procedures will consist of comparing the accounts with the accounting records, making limited enquiries of the officers of the charitable company and only in certain circumstances seeking independent evidence to support entries in the accounting records, or the presentation of the accounts. I shall also review the trustees' report.
- 2.2 My examination is not designed to identify all significant weaknesses in the charitable company's systems but, if such weaknesses come to my notice during the course of my examination which I think should be brought to your attention, I shall report them to you. Any such report may not be provided to third parties without my prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the charitable company in mind and that I accept no duty or responsibility to any other party as concerns the reports.
- 2.3 As part of my normal procedures, I may request you to provide written confirmation of oral representations which I have received from you during the course of the examination on matters having a material effect on the account and statement.
- 2.4 In order to assist me with the examination of your accounts, I shall request sight of all documents or statements, including the trustees' annual report, which are due to be issued with the accounts. If it is proposed that any documents or statements which refer to my name, other than the examined accounts, are to be circulated to third parties, please consult me before they are issued.
- 2.5 The responsibility for safeguarding the assets of the charitable company and for the prevention and detection of fraud, error and non-compliance with laws or regulations rests with yourselves. My examination should not be relied upon to disclose all material misstatements or frauds, errors or instances of non-compliance as may exist.
- 2.6 I shall not be treated as having notice, for the purposes of my examination responsibilities, of information provided to members of my firm other than those engaged on the examination.
- 2.7 Once I have issued my report I have no further direct responsibility in relation to the accounts for that financial year.

Signed:   
On behalf of Gloucester Law Centre

Signed:  
On behalf of Dick Maule F.C.A.

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other directors/trustees and officials of the charity, the following representations given to you in connection with your examination of the charity's financial statements for the year ended 31<sup>st</sup> March 2017.

#### **General**

- 1 We acknowledge as directors/trustees our responsibility under the Companies Act 2006 / Charities Act 2011 for the financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.
- 3 We believe that the effect of any uncorrected misstatements is immaterial both individually and in total.

#### **Internal control and fraud**

- 4 We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

#### **Assets and liabilities**

- 5 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 6 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
- 7 We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

#### **Accounting estimates**

- 8 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

#### **Loans and arrangements**

- 8 The charity has not granted any advances or credits to, or made guarantees on behalf of, directors / trustees other than those disclosed in the financial statements.

#### **Legal claims**

- 9 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

#### **Law and regulations**

- 10 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

#### **Related parties**

- 11 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Companies Act 2006 / Charities Act 2011 or the SORP.

#### **Subsequent events**

- 12 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

#### **Going concern**

- 13 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's

needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

**Grants and donations**

- 14 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



CHRIS HILL CHAIRMAN of DIRECTORS/TRUSTEES

Signed on behalf of the board of directors/trustees Gloucester Law Centre

Date:

CHRIS HILL