

Company number: 4149673  
Charity number: 1087312

# Central England Law Centre Limited

Report and financial statements  
For the year ended 31 March 2025



# Central England Law Centre Limited

## Contents

### For the year ended 31 March 2025

---

Reference and administrative information .....	1
Trustees' annual report .....	2
Independent auditor's report .....	19
Statement of financial activities (incorporating an income and expenditure account) .....	22
Balance sheet .....	23
Statement of cash flows .....	24
Notes to the financial statements .....	25

# Central England Law Centre Limited

## Reference and administrative information

For the year ended 31 March 2025

---

**Company number** 4149673  
**Country of incorporation** United Kingdom

**Charity number** 1087312  
**Country of registration** England & Wales

**Registered office  
and operational address** Kirby House  
16 Little Park Street  
Coventry  
CV1 2JZ

**Trustees** The trustees (also directors under company law) who served during the year and up to the date of this report were as follows:

Dr S Raistrick	Chair
K Wilding	(Deceased 17 June 2024)
G Moffatt	Vice Chair
C King	
T Bannister	
Councillor A Jobbar	
D Moss	(Appointed 25 June 2024)
H Whitney	(Appointed 25 June 2024)
M Qadir	(Appointed 30 July 2024)
Councillor L Bigham	(Appointed 24 September 2024)

<b>Key management Personnel</b>	E Hill	(Chief Executive)
	P O'Donnell	(Director of Finance)
	C Stern	(Deputy Chief Executive)
	L Nash	(Head of Legal Casework and Compliance)

**Bankers** CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill,  
West Malling  
ME19 4JQ

**Auditor** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
110 Golden Lane  
London, EC1Y 0TG

# Central England Law Centre Limited

## Trustees' annual report

### For the year ended 31 March 2025

---

The trustees (also known as directors) present their report and the audited financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

### Purposes and aims

The charity's purposes as set out in the objects contained in the company's Memorandum of Association is:

- i) The relief of financial hardship and other forms of distress among the people of Central England and others through the provision of legal and other advisory, representation and information services which they could not otherwise obtain through lack of means;
- ii) The advancement of education of the public by the improvement and diffusion of knowledge of the law and the administration of justice, having regard especially to those areas of the law which are of particular concern to poor people or are directed to the relief of poverty;
- iii) To promote such other charitable purposes as are for the benefit of the people of Central England.

We deliver our charitable purpose through our organisational strategy which sets out our vision, mission and aims:

#### **Our Vision:**

A fairer, more just society

#### **Our Mission:**

Embed rights in our communities to reduce inequalities, challenge unfair systems and advance social justice through specialist legal advice and education.

#### **Our Aims:**

1. More people will know their rights and have access to justice leading to greater prosperity for individuals who are marginalised and disadvantaged.
2. The social action and social justice work of organisations, practitioners and activists becomes more effective in enhancing legal capabilities of local communities and delivery of services

3. Through better coordinated, more effective action on shared priorities with our communities, we will work with policy makers to improve policy and systems, and their application and effect change to the law where needed.

## Ensuring our work delivers our aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Trustees paid due regard to the guidance issued by the Charities Commission in relation to public benefit in deciding that all activity undertaken by the charity must be in support of strengthening and expanding its capacity to make people aware of their rights, to provide legal advice and representation and to improve its ability to reach the most vulnerable individuals and communities.

## The focus of our work

Our rights in the community strategy focusses<sup>1</sup> on harnessing the combined power of our work with people, partners and policy makers to have the biggest impact for our community.

We provide a comprehensive service to meet our objectives: encompassing casework, representation, legal education, and rights-awareness raising, as well as working with partners to influence service delivery and knowledge of people's rights and activities to influence national and local policy.

We offer free advice and representation in the following areas of law:

- Employment and Discrimination
- Family
- Health and Social Care
- Immigration and Asylum
- Housing
- Welfare Benefits
- Public Law

We primarily advise residents of Coventry and Birmingham and those who work in the city with some reach into the neighbouring districts and the wider West Midlands areas. We hold legal aid contracts in housing, community care, family, asylum, discrimination, and public law.

As well as delivering our core legal advice and representation services, during 2024–5 we have had a focus on 5 key themes for strategic change work that we identified through trends in our casework and discussion with partners.

- Preventing homelessness and inadequate access to housing
- Discrimination
- Improving awareness of Immigration status and consequential rights for migrants

---

<sup>1</sup>[www.centralenglandlc.org.uk/vision-and-strategy](http://www.centralenglandlc.org.uk/vision-and-strategy)

- Positive Action on Poverty
- Access to Justice

These ongoing efforts demonstrate the organisation's commitment to addressing a wide range of legal and social issues, ensuring that vulnerable and marginalised groups receive the support and advocacy they need.

## How our activities deliver public benefit

We work within a context of profound social and economic inequality, where many individuals struggle to meet basic needs and access their fundamental rights. Chronic underfunding of essential public services—including housing, social care, and welfare—has left many communities underserved. A hostile political climate towards migrants and people not working and regressive policies disproportionately affect vulnerable groups, pushing people further into crisis. Restrictions on legal aid compound these issues by denying access to justice, reinforcing systemic inequality and entrenched power imbalances.

We are committed to making legal services accessible to those who are vulnerable, disadvantaged, and socially excluded. We focus on addressing high levels of need within the communities we serve, ensuring that support reaches those most affected by poverty, discrimination, and marginalisation. High levels of inequality and poverty prevail in both Coventry and Birmingham:

### Coventry<sup>2</sup>

- **Child poverty:** 23.7% overall; rising to **53%** in St Michael's ward (Vs national average of 15.3%)
- **Fuel poverty:** 18% of households (vs. national average of 13.5%)
- **Multiple deprivation:** 14.4% of children
- **Long-term health issues:** 17.7% of children
- **Worklessness:** 17.3% of households have no working-age residents (vs. 13.3% nationally)
- **Average income per head:** £17,772 (vs. £23,338 nationally)

### Birmingham<sup>3</sup>

- **Third most deprived core city in the UK**
- **Most deprived in income and employment**
- **Recent migration:** 44% of residents have lived in the UK for less than 10 years
- **Language barriers:** Higher than average number of residents who speak little or no English
- **Deprivation concentration:** 43% of residents and 51% of children live in the 10% most deprived areas in England
- **Income deprivation (60+):** 26%

---

<sup>2</sup> [Facts about Coventry | Coventry City Council](#)

<sup>3</sup> <https://cityobservatory.birmingham.gov.uk>

- **Disability and health:** 15% have a long-term condition or disability that limits daily activity

These statistics underscore the urgent need for accessible, responsive services in Coventry and Birmingham. We work in close partnership with other agencies and community organisations to reach individuals in the most deprived areas, including those with physical or mental health challenges. We prioritise cases involving discrimination and systemic injustice.

### Who used and benefit from our services?

During 2024/25 we responded to over 10,000 enquiries for legal advice across our two offices. We provided 4,000 people with legal advice and/or representation to resolve their issues and provided signposting information to a further 4,400 people. Total enquiries to the Law Centre rose by 15% this year, following a 10% increase last year. Many clients presented with complex, overlapping legal issues, requiring support from multiple legal teams. Due to limited resources, we were unable to assist 1,903 people—18% of all enquiries—in areas of social welfare law.

20% of clients who disclosed their disability status reported themselves as disabled, 74% of clients who disclosed their employment status were not in employment, 95% of clients who disclosed their housing status did not own their own home and 68% of clients who disclosed their ethnicity were from an ethnically marginalised community.

## Delivering against our strategic aims – key highlights for 2024–25

***Aim 1: More people will know their rights and have access to justice leading to greater prosperity for individuals who are marginalised and disadvantaged.***

### Legal Advice and Representation Outcomes (2024/25)

During the reporting period, the organisation delivered specialist legal services that resulted in significant outcomes for clients:

- Secured **£5.1 million** in annualised and backdated financial gains through:
  - Recovery of missed benefit entitlements
  - Successful challenges to benefit refusals
  - Negotiated settlement agreements with employers
- Provided immigration support to **over 700 individuals**, enabling resolution of their immigration status
- Protected **292 victims of domestic abuse** through legal interventions
- Delivered specialist employment law advice to **302 individuals**
- Provided housing legal advice to **664 clients**, with **173 individuals** successfully prevented from eviction
- Represented **103 clients** in family court dispute resolution hearings at first hearing stage

### Initiatives to Broaden Access to Legal Support

A pilot programme was introduced to strengthen initial client engagement across phone, online, and in-person channels. This included:

- Implementation of an in-depth triage questionnaire
- Development of an improved signposting guide
- Provision of one-to-one support for **322 individuals** who would not otherwise have accessed legal advice. Many of these clients were eligible for legal advocacy but could not be referred to internal legal teams due to capacity constraints, nor to alternative legal aid providers, which are either unavailable locally or operating at full capacity.

We are committed to investing in the next generation of social welfare legal practitioners and are **supporting 11 trainee solicitors** over 2 years to complete their legal training with us.

### Proactive work to tackle poverty

In collaboration with Coventry City Council and with support from Coventry Building Society we continued targeted work to support families affected by the benefit cap:

- Triaged **78 families**
- Provided casework support to **35 families** identified as potentially eligible for exemption
- **15 families** successfully had the cap removed, resulting in:
  - **£242,991** in confirmed annualised income gains
  - An estimated additional income gain of **£390,000** projected

### E-Visa Support Project

Following the Home Office's rollout of the digital eVisa scheme in April 2024, the organisation launched a dedicated support project for individuals facing digital and language barriers. The project:

- Assisted **182 clients** in accessing their eVisa documentation
- Enabled clients to prove their right to work, rent, and access public services

### Service Expansion in Birmingham

In response to increasing demand, the organisation expanded its legal services in Birmingham:

- Strengthened the housing legal team to address the growing volume of housing and homelessness enquiries, which now represent 20% of Birmingham-based enquiries
- Increased outreach activities in East Birmingham, including:
  - Benefit sanctions support delivered in foodbanks
  - *Activating Rights* community engagement project
  - Housing advice sessions held at accessible community locations

***Aim 2: The social action and social justice work of organisations, practitioners and activists becomes more effective in enhancing legal capabilities of local communities and delivery of services***

We have a long history of partnerships with voluntary and statutory sectors, providing training, outreach, and support to identify missing legal rights and entitlements as well as support with signposting and self-help materials, and creating pathways together for specialist advice. This year we continued to deliver the following key partnership projects:

- **Health Justice Partnership:** With Citizens Advice, Coventry Independent Advice Service and Coventry and Warwickshire ICB and local Primary Care Networks to identify unmet welfare benefit entitlements and other social welfare legal needs and reduce GP use by patients.
- **Birmingham Women's Support NRPF (No Recourse to Public Funds) Network:** With Women's Aid, Red Cross, Refugee and Migrant Centre and Baobab to improve services and support for women with NRPF in Birmingham, reducing the time to access benefits and independence from abusive partners.
- **Family Duty Scheme at Coventry Family Court:** With CAFCASS and Coventry Family Court improving court efficiency and increasing the number of cases listed per day.
- **Coventry Women's Partnership** (with 4 specialist women organisations) providing holistic and joined up services to marginalised women.
- **Universal Credit Sanctions Project:** With the Public Law Project and local foodbanks, exploring potential discrimination and bias in the universal credit sanctions system.
- **Migrant Rights in the Community Project (MRIC):** With Our Coventry partners providing outreach, training, and raising awareness about migrant rights to help migrants access services and support.
- **Kids in Need of Defence UK:** With KIND US, Islington Law Centre, Coram Children's Legal Centre, Just Rights Scotland, Greater Manchester Immigration Aid Unit and 30 private law firms to deliver citizenship application casework for undocumented children.
- **Legal advice clinics:** With Coventry, Warwick and Birmingham City University providing volunteering opportunities for students and to extend our capacity to provide free advice.

We delivered training to 44 organisations reaching 900 staff on issues such as: UC Migration impact, domestic violence and immigration rules, social care rights and employment rights. We increased community partners referring to us from 100 to 140 organisations and services. We created Public Legal Education materials e.g. a briefing for partner organisations on Care Sponsorship Visas.

We established new partnerships (regular engagement, outreach and referral pathways established) in Birmingham including with Karis, St Germain's Wellbeing Hub, Springfield Project, Muath Trust, The Outpost (Druids Heath), The Hub (Bromford), Narthex Foodbanks, Acorn, Shelter, People for People CIC, and Spring Housing. In Coventry we deepened our connections with Carriers of Hope and Kairos providing onsite support. We established a new link up with WATCH in

Hillfields developed together with an energy outreach initiative that identified alongside fuel issues people had unmet legal needs around housing, family, and benefits.

These efforts highlight CELC's commitment to addressing legal and social issues through collaboration, training, and targeted support.

**Aim 3: Through better coordinated, more effective action on shared priorities with our communities, we will work with policy makers to improve policy and systems, and their application and effect change to the law where needed.**

We have completed Public Law work aligned with our themes including challenging exploitation in the care sponsorship visa scheme, challenging unlawful benefit sanctions decisions, ensuring S17 support for families in Coventry is based on welfare standards following our successful case last year, closures of residential care homes in Birmingham and the powers of S114 commissioners in Birmingham.

We undertook projects in partnership with Warwick University to look at rights of residents in regeneration areas in Coventry and Birmingham and a disability discrimination project with local partners to understand more the issues partners and their clients are facing. Each project produced a briefing for CELC staff to support casework and support responses to consultations and calls for evidence.

This year we have **responded to 25 local and national policy consultations** including:

- o Public Accounts Committee: Immigration – Skilled Worker Visa Inquiry
- o Legal Aid Authority Review of LASPO Domestic Violence evidence for family legal aid applications – which involved evidence provided through an in-person interview with Head of Family.
- o Proposed reduction of Coventry Council's Tax Support Scheme and a reduction in Community Support Grant, that we stated would have negatively impacted on the most marginalised in our community. No reductions were taken forward after the consultation.
- o The Administrative Justice Council's Call for Evidence on the impact of Digitalisation on Disadvantaged Users groups.
- o Equality and Human Rights commission's consultation on the Equality Acts code of practice.

We published "Understanding Local Legal Needs: Early Intervention and The Ecosystem of Legal Support"<sup>4</sup> with Warwick University and AdviceNow providing insights into legal need in Coventry and the role of trusted intermediaries that we will use to sustain and improve our offer regionally and influence national policy development.

---

<sup>4</sup> [Understanding local legal needs - Early intervention and the ecosystem of legal support | Central England Law Centre Limited \( Main Site \)](#)

We continued to work with our local authorities to improve their policies and practices for the most disadvantaged e.g. we identified people had lost Council Tax Support during migration to Universal Credit. This resulted in a default on a claimant's council tax payment plan and the automatic issuing of an annual bill for more than £1000 to people who had no way of paying it. . We worked with the Head of Benefits at Coventry City Council to resolve the issue.

We deepened national partnerships and benefited from new influencing opportunities, including:

- Director of Policy and Strategic Justice appointed to the Administrative Justice Council
- Invited speaker at Legal Services Consumer Panel conference on the power of collaborating with Local Authorities,
- Chaired a panel for Public Law Project's annual conference on influencing local government as part of a series of webinars on influencing law and policy.
- Presented at the Barings Foundation residential on Community Based Legal Strategies and provided mentoring to 3 other law centres Suffolk, Vauxhall, and Derbyshire in developing their approach to community by working in a hub model.

These efforts demonstrate the organisation's commitment to influencing policy and improving access to justice for marginalized communities.

## **Financial review**

### **Financial stability**

The charity has continued to grow and move forward positively with an overall net increase in unrestricted funds of £291,622. Significant contributions were the reversal of a dilapidations provision on leaving the previous property, (£98,000) and a legacy from former chair Keith Wilding (£160,000). Without these contributions there would have been a small excess for the year. Continued support from Coventry City Council, as well as an expansion in the range of funders provided strong foundations on which to continue to develop. We have also increased Legal Aid income in comparison to the previous year.

Costs for the organisation during the period have risen, reflecting greater capacity and volumes of work, the continued inflationary economic environment and additional expenses incurred in moving to and improvements made to new premises. This caused both staff costs and overheads to increase at a greater rate in comparison to recent years.

### **Principal sources of funding**

Coventry City Council continues to represent an important source of funding for the charity. Following a review of funding for Advice Services in Coventry, CELC was successful in a competitive tender for a grant to deliver specialist legal advice from October 2024 for 2 years. This funding is critical to enable us to reach those who are most vulnerable and socially excluded; as well as providing free advice and casework for people on low incomes in areas of law that are out of scope for legal aid.

## Central England Law Centre Limited

### Trustees' annual report

#### For the year ended 31 March 2025

---

Fees paid by the Legal Aid Agency (LAA) for work undertaken for clients who are eligible for legal aid is another key source of funding. This covers approximately 40% of the casework undertaken. Trustees continue to set a target to increase legal aid funding in line with their strategy to increase the financial strength of the organisation which was successfully met this year.

Increased demand for our services and the limited scope of Legal Aid funding requires us to have a mixed model of funding. The charity has continued to attract funding from trusts and foundations and other organisations.

Key funders this year were Esmee Fairbairn Foundation, The Legal Education Foundation, The Oak Foundation, Paul Hamlyn Foundation, Coventry Building Society, the Access to Justice Foundation, the Smallwood Trust, the Lloyds bank Foundation and Coventry and Warwickshire Integrated Care Board. We continue to grow our funding from local universities, medium term agreements being in place with Birmingham City University, University of Warwick and Coventry University.

The remainder of our funding is short term and project-based. Bids for this type of funding have been successful, and the charity has seen an increase in the number of its funders, as well as a significant overall increase in its funds. This approach is underpinned by our organisational strategy that provides a framework to allow applications for unrestricted funding.

General funds have decreased over the year following the un-designation of funds put aside to cover expenses incurred in moving premises, the release of some of the dilapidations provision, the designation of more funds against the Work In Progress fund and the creation of the Keith Wilding Solicitors Training Fund. Fund levels are continually reviewed in detail with regard to the future development needs of the organisation and the subsequent allocation of reserves. However, they continue to remain at a level above the range Trustees have approved in the reserves policy below based on guidance outlined by the Charity Commission.

### Fundraising

The charity received £6,132 from unrestricted donations and a legacy from former chair, Keith Wilding of £160,000. The Trustees would like to acknowledge their appreciation of Keith's generous gesture in remembering the Law Centre in his will. The charity's main funding sources are grants and contracts. The charity does not employ professional fundraisers and does not seek to fundraise from the general public. No complaints concerning fundraising were received in the year.

### Public Benefit

The trustees have considered the Charity Commission's requirement in respect of Public Benefit. In their view the charity meets, in full, the criteria to satisfy the test. The trustees' annual report has described earlier in this report the activities undertaken to further its charitable purposes for the public benefit.

## Principal risks and uncertainties

The Board of Trustees routinely reviews the major risks to which the charity is exposed, and a risk register has been established. This is reviewed at least twice a year along with a review of performance against the business plan. The Risk Register has been developed in line with Charity Commission guidance and the requirements of LEXCEL, the Law Society legal practice quality mark for client care, compliance and practice management. It includes an assessment of risk across the areas of Governance, Strategy, Operations, Compliance, Fraud and Dishonesty, Finance, Competence and Conflict, and Confidentiality. Each risk is assessed by impact and likelihood and given an overall risk rating. The actions that are being taken to mitigate, transfer, reduce or avoid the risk are detailed along with the internal resources to support the actions.

The most significant risks to the charity are reduction or loss of contracts from the Legal Aid Agency or the charity's other main core funders. The Legal Aid contract is very closely managed, with significant emphasis on contract compliance and ensuring that income targets are met.

While Coventry City Council continues to place a high priority on funding for advice services in the city, in 2024 they moved to a competitive tendering process for their grants in this area. While we have been successful in securing a grant under this tender to deliver specialist legal advice services, it is only for a relatively short period of 2 years, including a break clause earlier if the funding situation for Coventry City Council changes and if certain parts of the specification are not met to the satisfaction of the funder. Trustees are also mindful that Coventry City Council is under significant financial pressure and considerable effort is being expended in ensuring that its elected members place high value on our service.

The charity also has a strategy of bidding for funding from other sources. This has been successful, and the charity has secured funding from new funders in the period as well as continued funding from existing funders. This approach is underpinned over the next five years by work to implement the organisational strategy, providing a framework to attract unrestricted funding. Trustees are also mindful that existing funders may change strategic direction so alongside this a fundraising strategy including prospecting for new funders has been developed in 2024-25 to support sustainability and growth in our corporate and trusts funds.

## Reserves policy and going concern

The trustees review the charity's need for reserves in line with the guidance issued by the Charity Commission and have developed a risk-based reserves policy. The policy is reviewed annually or more frequently if there is a material change to the assessment of risk. The objective of the policy is to strengthen CELC's financial resilience whilst avoiding holding funds unnecessarily. Restricted fund balances are utilised only in accordance with the funders objectives and are not available for the charity's general use. The trustees allocate to designated funds within the free reserves to provide for future probable expenditure and liabilities.

Trustees' annual report

For the year ended 31 March 2025

---

Restricted fund balances at the balance sheet date amount to £644K; these are utilised only in accordance with the funders' stated objectives and are not available for the charity's general use. The trustees have allocated £1,826k to designated funds to provide for future expenditure and liabilities to leave a general fund balance £586K. The current general fund reserves target as approved by the Board of Trustees is £455K. This is based on an assessment of the risks to CELC and the finances required to ensure the charity can carry on its activities, after allocation to designated funds, in the event of unplanned changes to its financial circumstances.

The risk factors that have been taken into account include:

- Reliance on Coventry City Council as a key funder and that this is now limited to 2 years funding
- The short-term nature of many current funding agreements.
- CELC's ability to reduce costs without having an impact on income streams; and
- The level of unrestricted reserves held as work-in-progress (representing Legal Aid casework in process) which are funds that are not readily available in liquid form.
- The long-term projections of income (As per the "Three Year Plan" budget) currently indicate greater uncertainty renewing current funding and raising new sources of revenue.
- The political climate, at both the local and national levels, could jeopardize future funding.
- Legal Aid eligibility has narrowed, leaving many clients without access to assistance for their legal issues.
- Civil Legal Aid rates have been frozen since 1996, leading to a significant decrease in their real-term value due to inflation.

The level of free reserves currently exceeds the target set by Trustees. Trustees have reviewed the reserves position and plans have been put in place to reduce this balance by:

- increasing expenditure on the development and volume of charitable services,
- making designations in respect of moving and refurbishment costs associated with the office move for Coventry and premises improvements in Birmingham on agreement of a new lease
- Making provision for the charity to continue a workforce development programme and
- In addition, some of the funds held have been received in the current year but are committed against expenditure to be incurred in the following year inflating the value of the fund balances.
- To uphold the level of service to clients and the community, it is foreseen that a deficit budget will be set in the immediate to the long-term leading to a reduction in excess fund balances.

The appropriate designated funds will be utilised at the discretion of the management and Trustees to facilitate the plans outlined above.

The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future (That being 12 months from the date of signing this report) and have therefore, used the going concern basis in preparing these financial statements.

This is based on the following assessment:

- The 2024–25 financial statements show CELC general funds of 585K which is in excess of the approved reserves target as outlined above.
- The balance sheet shows net assets of £3,056K.
- In March 2025 the trustees approved the budget for 2025–26 showing a deficit of £48K. The restricted funds were predicted to have matched income and expenditure, therefore unrestricted funds will record a deficit of £48K. This falls within the current loss tolerance.
- The three-year plan approved by trustees, including risk-based scenario planning such as cuts in grant funding and an increase in staff costs forecasts a decrease in the general funds over that time, especially in the final year. It is assumed over the three year period new sources of project funding and core funding will be successfully applied for, these are not currently included in the plan cashflows.
- The latest cashflow forecast (September 2025) indicates a balance of £733K at the month end October 2026.
- Investment policy

The trustees are empowered by the Articles of Association to invest the charity's money as they see fit and make their decisions with reference to the Charity Commission's guidance.

## Plans for the future

The charity plans continuing the activities outlined above subject to satisfactory funding arrangements and recruiting and retaining qualified and experienced staff. This year we will be seeking to develop and maintain partnerships and funders that recognise the links between legal issues, poverty and health and inequalities and deepen our work on Health Justice Partnerships. We will start a new phase of work with Coventry Women's Partnership focussing on system change in the housing and homeless sector for women in Coventry. We will undertake organisational development pieces including refining our processes for dealing with enquiries and managing demand and implementing a new CRM and associated data collection systems to enable us to use data to target our resources and demonstrate our impact better. We will develop a programme of activities to celebrate 50 years of the Law Centre and help secure support for another 50 years.

## Structure, governance and management

Central England Law Centre Ltd was registered with the Charity Commission and at Companies House in May 2015. It was formed following a special resolution passed in March 2015 to change the name and memorandum and articles of association of Coventry Law Centre Ltd, which was formed on 29 January 2001, acquiring the assets of Coventry Legal & Income Rights Trust which had been operating since 1976.

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.

## Central England Law Centre Limited

### Trustees' annual report

#### For the year ended 31 March 2025

---

The directors of the company are also known as trustees for the purposes of charity law. All trustees give their time voluntarily and received no benefits from the Charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

### Organisational structure

Central England Law Centre Ltd has a Board of up to 10 trustees who meet regularly at monthly board meetings, informal sub-committee meetings and by attendance at trustee away days. The trustee board are responsible for the strategic direction and policies of the charity. Elayne Hill, the Company Secretary and Chief Executive, attends all meetings of the Board but is not a board member.

Responsibility for the provision of services and for the delivery of the business plan is delegated to the Chief Executive. The charity operations are guided by policies which are approved by the trustees, and which provide a framework for the day to day running of all aspects of the organisation.

Responsibility for professional conduct and for meeting Solicitors Regulation Authority requirements is delegated to Lydia Nash, Solicitor and Head of Legal Casework and Compliance.

The charity employs 87 staff (as of 31<sup>st</sup> March 2025), of whom 64 are engaged in the direct provision of services.

Volunteers provide invaluable support to our work across both our offices. 200 students from local universities in the region supported the delivery of legal advice clinics last year and volunteer solicitors and barristers acting in a pro bono capacity from over 45 law firms and chambers supported our employment advice helpline and the Kids in Need of Defense UK collaboration.

The Law Centre holds the Lexcel Quality Mark, covering each of the areas of law in which it offers advice and representation. This provides a structure for the delivery of advice and representation and sets standards for training of staff and for supervision of these services, which is delegated to each of the team supervisors.

### Appointment of trustees

The Articles of Association state and require that trustees should retire every three years and may then stand for re-election. Dr. S. Raistrick's term of office is due to expire in the period up to and including the date of the AGM, November 2025. This being known, Dr S. Raistrick was re-elected at the last AGM in February 2025.

The nature of the work of the charity means it is important to maintain a skill mix amongst the trustees which includes knowledge and understanding of legal advice and representation, as well as an understanding of the issues relating to social exclusion and the specific social welfare needs of the population in the area in which the charity operates.

## Central England Law Centre Limited

### Trustees' annual report

#### For the year ended 31 March 2025

---

The charity has been successful in attracting several people with experience in legal advice and representation, as well as representatives from the local authority and trustees with experience of equality issues. Business and finance skills are also well represented within the trustee body, with one trustee being qualified accountant and others having experience of running their own businesses.

Potential new trustees are given a 'job description' and person specification for the role and are invited to submit an application and to attend an interview with the Chair, and the Chief Executive.

### Trustee induction and training

New trustees attend the Centre for a brief introduction to the work of the charity. They are provided with an information pack which covers:

- Their obligations as trustees;
- Memorandum and Articles of Association;
- Previous year's annual report and accounts; and
- Current year's business plan.

Training sessions continue to focus on the work undertaken by the organisation, allowing trustees to have more contact with staff and to gain an insight into the issues they face. In addition, where necessary, training takes place as part of the monthly meetings to ensure that issues being discussed are fully understood by trustees.

The Board undertakes an annual self-evaluation of its effectiveness. This enables identification of any skill gaps, and of the training needs of the Board. From this, an annual training plan is drawn up. In addition, the effectiveness of working arrangements and information reporting is reviewed, and changes made where necessary.

### Related parties and relationships with other organisations

Central England Law Centre is a member of the Law Centres' Network. This is the national body which sets the framework for the operation of Law Centres, and membership is obligatory for any organisation which wants to operate as a Law Centre. Lydia Nash, Director of Legal Casework and Compliance served on the Management Committee of Law Centres Network in 2024–25.

The Law Centre works in partnership with other organisations where this assists in delivering our strategic plan. We particularly seek partners to support us in achieving our goal of reaching clients who most need our services and who may be hard to reach, and where the partner organisation offers complementary services that improve the overall effectiveness of our specialist legal advice. Examples of partner projects and partners are listed in the How we deliver public benefit part of the Trustees annual report above.

## Remuneration policy for key management personnel

The remuneration policy for all personnel with the exception of the Chief Executive is determined by a salary scale which is reviewed for potential cost of living increases annually by trustees. Trustees may review the scale itself from time to time, and in doing so would take account of market rates in comparable organisations. Trustees approve all salaries individually when they set the budget at the start of the year.

The salary for the Chief Executive was assessed by reference to market rates in comparable organisations when the post holder was appointed. It has been reviewed for inflation in line with other salaries in the organisation.

## Statement of responsibilities of the trustees

The trustees (who are also directors of Central England Law Centre Limited for the purposes of company law) 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).

Company law 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 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 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 presume that the charity will continue in operation

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom

## Central England Law Centre Limited

### Trustees' annual report

#### For the year ended 31 March 2025

---

governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31 March 2025 was 9 (2024: 6). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

### Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 28 October 2025 and signed on their behalf by

Dr Sarah Raistrick  
Chair

## Independent auditor's report

To the members of

Central England Law Centre Limited

---

### Opinion

We have audited the financial statements of Central England Law Centre Limited (the 'charitable company') For the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as of 31 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
- Have been prepared in accordance with the requirements of the Companies Act 2006

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Central England Law Centre Limited'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.

## Independent auditor's report

To the members of

Central England Law Centre Limited

---

### Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Independent auditor's report

To the members of

Central England Law Centre Limited

---

### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

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 are set out below.

### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the

## Independent auditor's report

To the members of

### Central England Law Centre Limited

---

financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

02 December 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Central England Law Centre Limited

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Restated Unrestricted £	Restated Restricted £	2024 Total £
<b>Income from:</b>							
Donations and legacies	2	166,132	600	<b>166,732</b>	7,284	600	7,884
Charitable activities							
Legal and other advisory services	3	1,364,676	2,629,445	<b>3,994,121</b>	1,106,357	2,230,980	3,337,337
Investments		46,772	-	<b>46,772</b>	41,671	-	41,671
Other		23,648	-	<b>23,648</b>	237,163	-	237,163
<b>Total income</b>		<b>1,601,228</b>	<b>2,630,045</b>	<b>4,231,273</b>	<b>1,392,475</b>	<b>2,231,580</b>	<b>3,624,055</b>
<b>Expenditure on:</b>							
Charitable activities	4						
Legal and other advisory services		1,309,606	2,360,824	<b>3,670,430</b>	1,226,666	2,172,340	3,399,006
<b>Total expenditure</b>		<b>1,309,606</b>	<b>2,360,824</b>	<b>3,670,430</b>	<b>1,226,666</b>	<b>2,172,340</b>	<b>3,399,006</b>
<b>Net income for the year</b>	6	291,622	269,221	<b>560,843</b>	165,809	59,240	225,049
Transfers between funds	18	-	-	-	(100,011)	100,011	-
<b>Net movement in funds</b>		<b>291,622</b>	<b>269,221</b>	<b>560,843</b>	<b>65,798</b>	<b>159,251</b>	<b>225,049</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		2,120,558	374,916	<b>2,495,474</b>	2,054,760	215,665	2,270,425
<b>Total funds carried forward</b>		<b>2,412,180</b>	<b>644,137</b>	<b>3,056,317</b>	<b>2,120,558</b>	<b>374,916</b>	<b>2,495,474</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18a to the financial statements.

Central England Law Centre Limited

Balance sheet

Company no. 04149673

As at 31 March 2025

	Note	£	2025 £	Restated £	2024 £
<b>Fixed assets:</b>					
Tangible assets	11		-		-
<b>Current assets:</b>					
Work in progress	12	1,187,311		1,123,766	
Debtors	13	1,745,850		1,378,114	
Cash at bank and in hand		1,102,267		945,586	
		<b>4,035,428</b>		<b>3,447,466</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	(879,111)		(773,992)	
Provisions for liabilities and charges	16	(100,000)		(178,000)	
			<b>3,056,317</b>		<b>2,495,474</b>
<b>Net current assets</b>			<b>3,056,317</b>		<b>2,495,474</b>
<b>Total net assets</b>			<b>3,056,317</b>		<b>2,495,474</b>
<b>The funds of the charity:</b>					
Restricted income funds	18a		644,137		374,916
Unrestricted income funds:					
Designated funds		1,826,458		1,328,891	
General funds		585,722		791,667	
Total unrestricted funds			<b>2,412,180</b>		<b>2,120,558</b>
<b>Total charity funds</b>			<b>3,056,317</b>		<b>2,495,474</b>

See note 16 for details of the restatement.

Approved by the trustees on 28 October 2025 and signed on their behalf by

Dr Sarah Raistrick  
Chair

Central England Law Centre Limited

Statement of cash flows

For the year ended 31 March 2025

	Note	2025 £	£	2024 £	£
Cash flows from operating activities	19				
Net cash provided by/(used in) operating activities			109,909		(149,753)
Cash flows from investing activities:					
Interest received		46,772		41,671	
Net cash provided by investing activities			46,772		41,671
Change in cash and cash equivalents in the year			156,681		(108,082)
Cash and cash equivalents at the beginning of the year			945,586		1,053,668
Cash and cash equivalents at the end of the year	20		1,102,267		945,586

Notes to the financial statements

For the year ended 31 March 2025

---

**1 Accounting policies**

**a) Statutory information**

Central England Law Centre Limited is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address and principal place of business is Oakwood House, St Patrick's Road Entrance, Coventry, CV1 2HL.

**b) Basis of preparation**

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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Critical estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are discussed below.

In August 2024 the charity moved premises on the cessation of the lease. In previous years a provision was made against the estimated share of dilapidation costs with the head tenant that would be incurred in returning the premises to their original condition. This provision has been partly reversed as it is assumed that the risk of incurring such a dilapidations charge is much diminished. A new provision has been created to provide for future dilapidation costs at Kirby House, these would be incurred in returning the premises to their original condition.

**f) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants 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.

Amounts receivable under contracts for legal services are scheduled on an accruals basis. Income reflects the fair value of services provided on each assignment, including expenses and disbursements.

Income received in excess of time recorded (inter partes costs) is recognised when the amounts have been agreed by third parties.

Unbilled income is shown as work in progress and is valued on an hourly rate as determined by the Legal Aid Agency. Unbilled disbursements expended are shown as debtors.

Other income is included when receivable.

**g) Interest receivable**

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.

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**i) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of providing legal and other advisory services
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £2,500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer equipment 3 years
- Office equipment 5 years
- Property improvements 5 years

m) Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

n) 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.

o) Client accounts

As part of working practices the charity holds third party funds in separate designated bank accounts. These funds are not assets of the charity and are not accounted for in these financial statements.

p) 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.

q) 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.

r) Pensions

Retirement benefits to employees of the charity are now provided solely by Scottish Widows (a defined contribution scheme).

2 Income from donations and legacies

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Legacy from Keith Wilding	160,000	-	160,000	-	-	-
Crispin Passmore Consulting Ltd	-	-	-	5,066	-	5,066
Other Donations	6,132	600	6,732	2,218	600	2,818
	<u>166,132</u>	<u>600</u>	<u>166,732</u>	<u>7,284</u>	<u>600</u>	<u>7,884</u>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

## Notes to the financial statements

## For the year ended 31 March 2025

## 3 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	Restated Unrestricted £	Restated Restricted £	2024 Total £
Coventry City Council – Provision of General Welfare, Benefit and Debt Advice	-	462,363	<b>462,363</b>	-	439,726	439,726
The Oak Foundation–Core Support–Housing Rights	-	225,000	<b>225,000</b>	-	96,000	96,000
The Legal Education Foundation–Rights in the Community	100,000	-	<b>100,000</b>	100,000	-	100,000
Esmee Fairbairn Foundation– Core Costs to Support Activating Rights in the Community.	100,000	-	<b>100,000</b>	100,000	-	100,000
Paul Hamlyn Foundation–Rights in the Community Support	-	33,000	<b>33,000</b>	-	33,000	33,000
Access to Justice Foundation–Improving Lives Through Advice	-	100,000	<b>100,000</b>	-	100,000	100,000
Legal Aid Agency–Contract Income	780,098	-	<b>780,098</b>	558,226	-	558,226
Coventry University–Provision of Law Clinics	88,008	-	<b>88,008</b>	86,316	-	86,316
University of Warwick–Provision of Law Clinics	99,984	-	<b>99,984</b>	95,583	-	95,583
Birmingham City University– Provision of Law Clinics	160,942	-	<b>160,942</b>	143,753	-	143,753
Access Your Right To Care–Enabling Social Care Recipients Access to Justice	35,644	-	<b>35,644</b>	22,479	-	22,479
Access to Justice Foundation – Improving Outcomes Through Legal Support	-	123,171	<b>123,171</b>	-	75,733	75,733
Access to Justice Foundation – Support for solicitors	-	4,000	<b>4,000</b>	-	-	-
Allen & Overy Foundation–Support for Volunteers	-	10,000	<b>10,000</b>	-	10,000	10,000
Anchor Centre–Legal Advice to Clients	-	6,762	<b>6,762</b>	-	9,016	9,016
Birmingham City Council – Asylum, Migration & Integration Fund	-	-	-	-	7,759	7,759
Birmingham Voluntary Services Council–Improving Outcomes for Inclusion Health Groups	-	-	-	-	10,000	10,000
City of Wolverhampton – Unaccompanied Asylum Seeking Children	-	12,869	<b>12,869</b>	-	37,500	37,500
Coventry & Warwickshire Integrated Care Board–Health Justice Partnership–Welfare Advisors in G.P.Practices	-	398,592	<b>398,592</b>	-	359,460	359,460
Coventry Building Society – Cost of Living Fund	-	10,000	<b>10,000</b>	-	10,000	10,000
Coventry Building Society – Homelessness Prevention Project	-	47,866	<b>47,866</b>	-	41,832	41,832
Coventry Building Society – Intensive Support	-	48,536	<b>48,536</b>	-	61,213	61,213
Coventry Building Society – Mental Health	-	28,433	<b>28,433</b>	-	39,354	39,354
Coventry Building Society – Welfare Benefits Cap	-	23,896	<b>23,896</b>	-	9,559	9,559
Coventry City Council – E.U.Settled Status Complex Cases Project	-	-	-	-	8,086	8,086
Coventry City Council – Migrant Rights in the Community– Advocacy,Advice and Guidance Support	-	91,110	<b>91,110</b>	-	68,633	68,633
Coventry City Council–Test & Learn–Advice to Homeless	-	22,443	<b>22,443</b>	-	-	-
Heart of England–Activating Rights–Benefits Advice	-	24,637	<b>24,637</b>	-	-	-
Home Office–E.U. Settled Status Complex Case Support	-	33,249	<b>33,249</b>	-	37,619	37,619
Home Office–Visa Client Support	-	19,539	<b>19,539</b>	-	-	-
Kids in Need of Defense						
AB Charitable Trust	-	48,000	<b>48,000</b>	-	40,000	40,000
Barrow Cadbury	-	25,000	<b>25,000</b>	-	25,000	25,000
City Bridge Foundation	-	95,334	<b>95,334</b>	-	92,667	92,667
Trust for London	-	51,345	<b>51,345</b>	-	50,135	50,135
Other funding	-	404,412	<b>404,412</b>	-	341,554	341,554
Legal Aid Agency – Trainee Solicitors Support	-	39,038	<b>39,038</b>	-	17,559	17,559
Lloyds Bank Foundation – Sanctions Project	-	81,972	<b>81,972</b>	-	11,546	11,546
National Lottery – Action for Housing Project	-	-	-	-	67,522	67,522
NHS Innovation Fund – Enhanced Legal Support Project	-	2,400	<b>2,400</b>	-	14,402	14,402
Nuffield Foundation – Legal Needs Research	-	20,224	<b>20,224</b>	-	8,721	8,721
Smallwood Trust–Birmingham No Recourse to Public Funds	-	36,840	<b>36,840</b>	-	36,840	36,840
Women's Support Network	-	36,840	<b>36,840</b>	-	36,840	36,840
Smallwood Trust – Improving Financial Security of Women	-	57,275	<b>57,275</b>	-	54,547	54,547
The Legal Education Foundation – Justice First Fellowships	-	42,139	<b>42,139</b>	-	5,000	5,000
Voluntary Action Coventry – Independent Health Complaints Advocacy	-	-	-	-	10,997	10,997
<b>Total income from charitable activities</b>	<b>1,364,676</b>	<b>2,629,445</b>	<b>3,994,121</b>	<b>1,106,357</b>	<b>2,230,980</b>	<b>3,337,337</b>

See note 18 for details of the restatement.

## Notes to the financial statements

For the year ended 31 March 2025

## 4a Analysis of expenditure (current year)

	Charitable activities £	Governance costs £	Support costs £	2025 Total £	2024 Total £
Staff costs (Note 7)	2,007,247	-	731,218	<b>2,738,465</b>	2,440,598
Insurance	17,916	375	-	<b>18,291</b>	17,079
Publications	2,464	-	-	<b>2,464</b>	2,392
Subscriptions	21,510	-	-	<b>21,510</b>	20,960
Courses	35,482	-	-	<b>35,482</b>	26,216
Disbursements	20,728	-	-	<b>20,728</b>	5,532
Communications	17,318	-	-	<b>17,318</b>	14,608
Premises costs	-	-	153,597	<b>153,597</b>	130,537
Other costs	-	-	217,879	<b>217,879</b>	198,906
Depreciation and sundry equipment	-	-	24,358	<b>24,358</b>	44,852
Printing, postage and stationery	-	-	17,278	<b>17,278</b>	16,571
Travel	-	-	4,827	<b>4,827</b>	3,099
Bank charges	-	-	588	<b>588</b>	676
Grant funded activities	358,944	-	-	<b>358,944</b>	459,849
Client payments	-	-	-	-	250
Audit	-	17,634	-	<b>17,634</b>	16,881
Office move	-	-	99,067	<b>99,067</b>	-
Reversal of provision for liabilities and charges	-	-	(78,000)	<b>(78,000)</b>	-
	<u>2,481,609</u>	<u>18,009</u>	<u>1,170,812</u>	<u><b>3,670,430</b></u>	<u>3,399,006</u>
Support costs	1,170,812	-	(1,170,812)	-	-
Governance costs	18,009	(18,009)	-	-	-
<b>Legal and other advisory services 2025</b>	<u><b>3,670,430</b></u>	<u>-</u>	<u>-</u>	<u><b>3,670,430</b></u>	
Legal and other advisory services 2024	<u>3,399,006</u>	<u>-</u>	<u>-</u>		<u>3,399,006</u>

Grant funded activities is expenditure specific to projects. This includes £307,331 (Note 5a) (2024: £338,982 (Note 5b)) we have received from funders to pay to partner organisations for work done on projects.

Notes to the financial statements

For the year ended 31 March 2025

4b Analysis of expenditure (prior year)

	Charitable activities £	Governance costs £	Support costs £	2024 Total £
Staff costs (Note 7)	1,772,353	–	668,245	<b>2,440,598</b>
Insurance	16,704	375	–	<b>17,079</b>
Publications	2,392	–	–	<b>2,392</b>
Subscriptions	20,960	–	–	<b>20,960</b>
Courses	26,216	–	–	<b>26,216</b>
Disbursements	5,532	–	–	<b>5,532</b>
Communications	14,608	–	–	<b>14,608</b>
Premises costs	–	–	130,537	<b>130,537</b>
Other costs	–	–	198,906	<b>198,906</b>
Depreciation and sundry equipment	–	–	44,852	<b>44,852</b>
Printing, postage and stationery	–	–	16,571	<b>16,571</b>
Travel	–	–	3,099	<b>3,099</b>
Bank charges	–	–	676	<b>676</b>
Grant funded activities	459,849	–	–	<b>459,849</b>
Client payments	250	–	–	<b>250</b>
Audit	–	16,881	–	<b>16,881</b>
	<b>2,318,864</b>	<b>17,256</b>	<b>1,062,886</b>	<b>3,399,006</b>
Support costs	1,062,886	–	(1,062,886)	–
Governance costs	17,256	(17,256)	–	–
<b>Legal and other advisory services 2024</b>	<b>3,399,006</b>	<b>–</b>	<b>–</b>	<b>3,399,006</b>

Grant funded activities is expenditure specific to projects. This includes £338,982 we have received from funders to pay to partner organisations for work done on projects.

Notes to the financial statements

For the year ended 31 March 2025

5a Grant making (current year)

	Grants £	2025 £
<b>Project</b>		
Kids In Need of Defense	244,186	244,186
Health Justice Partnership	27,682	27,682
Lloyds Bank Sanctions	35,463	35,463
At the end of the year	<u>307,331</u>	<u>307,331</u>

The Law Centre has worked with partners during the year to deliver the projects shown above.

	2025 £
Payments were made to organisations for activities as below:	
Islington Law Centre	122,460
Coram Children's Legal Centre	79,112
JustRight Scotland	17,886
Greater Manchester Immigration Aid Unit	24,728
Coventry Independent Advice Service	21,053
Citizens Advice Nuneaton & Bedworth	6,629
The Public Law Project	35,463
At the end of the year	<u>307,331</u>

5b Grant making (prior year)

	Grants £	2024 £
<b>Project</b>		
Kids In Need of Defense	315,467	315,467
Health Justice Partnership	23,515	23,515
At the end of the year	<u>338,982</u>	<u>338,982</u>

The Law Centre has worked with partners during the year to deliver the projects shown above.

	2024 £
Payments were made to organisations for activities as below:	
Islington Law Centre	158,711
Coram Children's Legal Centre	102,503
JustRight Scotland	22,389
Greater Manchester Immigration Aid Unit	31,864
Coventry Citizens Advice	10,405
Coventry Independent Advice Service	13,110
At the end of the year	<u>338,982</u>

6 Net income for the year

This is stated after charging:

	2025 £	2024 £
Depreciation	-	-
Professional Indemnity Insurance	5,282	4,746
Operating lease rentals:		
Property	84,327	62,116
Other	4,399	4,586
Auditor's remuneration (excluding VAT):		
Audit	17,600	16,750
	<u>17,600</u>	<u>16,750</u>

Notes to the financial statements

For the year ended 31 March 2025

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	2,412,158	2,152,196
Redundancy and termination costs	23,392	-
Social security costs	220,862	197,629
Employer's contribution to defined contribution pension schemes	78,114	85,352
Recruitment costs	3,939	6,121
	<u>2,738,465</u>	<u>2,441,298</u>

The redundancy and termination costs were settled.

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2025 No.	2024 No.
£60,000 – £69,999	<u>1</u>	<u>1</u>

Key management personnel include the Trustees, the Chief Executive Officer, the Deputy Chief Executive Officer, the Director of Finance & IT and the Director of Legal Casework & Compliance. The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £207,419 (2024: £202,625).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

No trustee received any remuneration in either year. No trustee expenses were paid for by the charity in the year (2024: £nil for 0 trustees).

**8 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 87 (2024: 79).

Staff are split across the activities of the charitable company as follows :

	2025 No.	2024 No.
Support staff	23	21
Legal and advisory staff	64	58
	<u>87</u>	<u>79</u>

**9 Related party transactions**

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Aggregate donations from related parties were £nil (2024: £nil).

Councillor Abdul Jobbar is a member of Coventry City Council.

As Cllr Jobbar does not have significant control over decisions regarding funding for the Law Centre made by Coventry City Council, the Trustees have not included any details of funding under related parties.

**10 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**11 Tangible fixed assets**

	Property improvements	Computer equipment	Office equipment	Total
	£	£	£	£
<b>Cost</b>				
At the start of the year	66,902	69,568	23,724	<b>160,194</b>
Disposals	(66,902)	(69,568)	(23,724)	<b>(160,194)</b>
At the end of the year	-	-	-	-
<b>Depreciation</b>				
At the start of the year	66,902	69,568	23,724	<b>160,194</b>
Charge for the year	-	-	-	-
Disposals	(66,902)	(69,568)	(23,724)	<b>(66,902)</b>
At the end of the year	-	-	-	-
<b>Net book value</b>				
<b>At the end of the year</b>	-	-	-	-
At the start of the year	-	-	-	-

All of the above assets were used for charitable purposes.

**12 Work in progress**

	2025 £	2024 £
Legal work performed but unbilled at year end	<b>1,187,311</b>	1,123,766
	<b>1,187,311</b>	1,123,766

**13 Debtors**

	2025 £	2024 £
Trade debtors	<b>370,331</b>	-
Other debtors including disbursements	<b>1,166,175</b>	925,973
VAT	<b>17,898</b>	26,898
Prepayments	<b>47,465</b>	27,232
Accrued income	<b>143,981</b>	398,011
	<b>1,745,850</b>	1,378,114

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

	2025 £	Restated 2024 £
Trade creditors	<b>520,156</b>	417,413
Taxation and social security	<b>48,579</b>	46,104
Other creditors	<b>18,300</b>	-
Pension creditor	<b>16,036</b>	14,465
Accruals	<b>61,153</b>	73,599
Deferred income	<b>214,887</b>	222,411
	<b>879,111</b>	773,992

See note 16 for details of the restatement.

Notes to the financial statements

For the year ended 31 March 2025

15 Deferred income

Deferred income represents grants received relating to future periods or where the performance related conditions have not yet been met by the charity.

	2025 £	2024 £
Balance at the beginning of the year	222,411	93,936
Receipts in advance	482,421	1,713,209
Released to income in the year	(489,945)	(1,584,734)
Balance at the end of the year	<u>214,887</u>	<u>222,411</u>

16 Provisions for liabilities and charges

The provisions relate to potential dilapidations costs relating to previous and current leases held by the charity.

	2025 £	<i>Restated</i> 2024 £
Balance at the beginning of the year	178,000	178,000
Increase in provision during the year	20,000	-
Release of provision during the year	(98,000)	-
Balance at the end of the year	<u>100,000</u>	<u>178,000</u>

The 2024 figures have been restated to show the provision separate from the rest of creditors due within one year. It is a presentational adjustment only with no change to the amount of the provision.

The provisions in 2024 related to potential dilapidations costs relating to the charity's move in premises; this provision was partly reversed in 2024/25, with an additional provision reflecting the cost of future remedial works carried out on the new leasehold property.

17a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	-	-	-
Current assets	1,349,946	1,826,458	859,024	4,035,428
Current liabilities	(664,224)	-	(214,887)	(879,111)
Provisions for liabilities and charges	(100,000)	-	-	(100,000)
<b>Net assets at 31 March 2025</b>	<u>585,722</u>	<u>1,826,458</u>	<u>644,137</u>	<u>3,056,317</u>

17b Analysis of net assets between funds (prior year) – restated

	<i>Restated</i> General unrestricted £	Designated £	Restricted £	<i>Restated</i> Total funds £
Tangible fixed assets	-	-	-	-
Current assets	1,521,248	1,328,891	597,327	3,447,466
Current liabilities	(551,581)	-	(222,411)	(773,992)
Provisions for liabilities and charges	(178,000)	-	-	(178,000)
<b>Net assets at 31 March 2024</b>	<u>791,667</u>	<u>1,328,891</u>	<u>374,916</u>	<u>2,495,474</u>

See note 16 for details of the restatement.

## 18a Movements in funds (current year)

	At 1 April 2024	Income & gains	Expenditure & losses	Transfers	At 31 March 2025
	£	£	£	£	£
<b>Restricted funds:</b>					
Coventry City Council – Provision of General Welfare, Benefit and Debt Advice	-	462,363	(462,363)	-	-
The Oak Foundation–Core Support–Housing Rights	-	225,000	(225,000)	-	-
Paul Hamlyn Foundation–Rights in the Community Support	-	33,000	(33,000)	-	-
Access to Justice Foundation–Improving Lives Through Advice	-	100,000	(100,000)	-	-
Subscription fund	-	600	(600)	-	-
Coventry Building Society – Homelessness Prevention Project	-	47,866	(47,866)	-	-
Coventry Building Society – Mental Health	-	28,433	(28,433)	-	-
Coventry Building Society – Intensive Support	-	48,536	(48,536)	-	-
Coventry Building Society – Welfare Benefits Cap	-	23,896	(23,896)	-	-
Coventry Building Society – Cost of Living Fund	-	10,000	(10,000)	-	-
Voluntary Action Coventry – Independent Health Complaints Advocacy	-	-	-	-	-
Anchor Centre–Legal Advice to Clients	-	6,762	(6,762)	-	-
Kids in Need of Defense	86,119	624,091	(589,910)	-	120,300
Allen & Overy Foundation–Support for Volunteers	-	10,000	(10,000)	-	-
Smallwood Trust – Improving Financial Security of Women	-	57,275	(57,275)	-	-
Smallwood Trust–Birmingham No Recourse to Public Funds Women's Support Network	-	36,840	(36,840)	-	-
Coventry City Council – Migrant Rights in the Community–Advocacy,Advice and Guidance Support	-	91,110	(91,110)	-	-
Coventry City Council–Test & Learn–Advice to Homeless	-	22,443	(22,443)	-	-
The Legal Education Foundation – Justice First Fellowships	-	42,139	(42,139)	-	-
Nuffield Foundation – Legal Needs Research	-	20,224	(20,224)	-	-
NHS Innovation Fund – Enhanced Legal Support Project	-	2,400	(2,400)	-	-
Coventry & Warwickshire Integrated Care Board–Health Justice Partnership–Welfare Advisors in G.P.Practices	288,797	398,592	(163,552)	-	523,837
City of Wolverhampton – Unaccompanied Asylum Seeking Children	-	12,869	(12,869)	-	-
Access to Justice Foundation – Improving Outcomes Through Legal Support	-	123,171	(123,171)	-	-
Access to Justice Foundation – Support for solicitors	-	4,000	(4,000)	-	-
Home Office–E.U. Settled Status Complex Case Support	-	33,249	(33,249)	-	-
Home Office–Evisa Client Support	-	19,539	(19,539)	-	-
Legal Aid Agency – Trainee Solicitors Support	-	39,038	(39,038)	-	-
Lloyds Bank Foundation – Sanctions Project	-	81,972	(81,972)	-	-
National Lottery – Action for Housing Project	-	-	-	-	-
Heart of England–Activating Rights–Benefits Advice	-	24,637	(24,637)	-	-
<b>Total restricted funds</b>	<b>374,916</b>	<b>2,630,045</b>	<b>(2,360,824)</b>	<b>-</b>	<b>644,137</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Crispin Passmore donation	22,891	-	(8,366)	-	14,525
New premises, premises improvement fund	225,000	-	(99,067)	-	125,933
New Projects Fund	249,000	-	-	-	249,000
Work In Progress Fund	105,000	-	-	445,000	550,000
Keith Wilding Solicitors Training Fund	-	-	-	160,000	160,000
Grant Cessation Adaption Fund	352,000	-	-	-	352,000
Workforce Development Fund	375,000	-	-	-	375,000
<b>Total designated funds</b>	<b>1,328,891</b>	<b>-</b>	<b>(107,433)</b>	<b>605,000</b>	<b>1,826,458</b>
<b>General funds</b>	<b>791,667</b>	<b>1,252,294</b>	<b>(853,239)</b>	<b>(605,000)</b>	<b>585,722</b>
Coventry University	-	88,008	(88,008)	-	-
University of Warwick	-	99,984	(99,984)	-	-
Birmingham City University	-	160,942	(160,942)	-	-
<b>Total general funds</b>	<b>791,667</b>	<b>1,601,228</b>	<b>(1,202,173)</b>	<b>(605,000)</b>	<b>585,722</b>
<b>Total unrestricted funds</b>	<b>2,120,558</b>	<b>1,601,228</b>	<b>(1,309,606)</b>	<b>-</b>	<b>2,412,180</b>
<b>Total funds</b>	<b>2,495,474</b>	<b>4,231,273</b>	<b>(3,670,430)</b>	<b>-</b>	<b>3,056,317</b>

**18a Movements in funds (continued)**

The narrative to explain the purpose of each fund is given at the foot of the note below.

In 2019/20 £220,000 was allocated to a designated reserve for a transformation programme as agreed by the Trustees. In 2021/22 the Trustees agreed to allocate a further £50,000 to increase capacity. The funds are expected to be spent over the period April 2020 – March 2024. The purpose of the expenditure is to strengthen the internal systems and processes of the Law Centre and to create management capacity to develop and implement our future strategy. The costs include a Process and Change Manager, an interim management promotion and assistant support to the management team. The funds were exhausted in the year.

In 2020/21 £100,000 has been designated by the Trustees to the Kind Unbound Philanthropy Fund. Previous grants from this funder have been restricted to the furtherance of the objectives of the KIND project. Although this grant is unrestricted, the Trustees have determined that it will be solely applied to KIND. The designated funds were applied to KIND in the year to March 2023 and utilised in the year to March 2024.

The Coventry premises are occupied under a sub lease with the primary lessee of the property. It came to the attention of the Trustees in the year to March 2022 that the primary lessee was uncertain as to whether they would renew the existing lease with the landlord. The lease agreement provides for the property to be returned to its original condition as at the time the agreement was entered into. A schedule of dilapidations was commissioned by the primary lessee. CELC's share of the dilapidations schedule was an estimated cost of £200,000 (May 2021). Therefore the Trustees decided to allocate an equivalent sum to a designated fund to provide for such an eventuality over and above any amount already written off through the SOFA as a recognised provision against such costs. A further review of dilapidation costs in view of new developments with the lease arrangements led to the de designation of the dilapidations fund in the previous year. At the time should the lease be terminated, CELC would have needed to move to new premises, either leasehold or freehold. The Trustees therefore allocated £415,000 to the Property Security Fund to cover the costs of a deposit payment on a suitable premises should a freehold property be acquired, legal fees and relocation costs. During the year to March 2024 new leasehold premises were identified and it was determined that a move to the new premises should take place in the year to 31st March 2025. The Property Security Fund being no longer required was de-designated.

Crispin Passmore a former CEO of CELC makes an annual donation to support the work of CELC. The Trustees have determined that these funds should be set aside for the development of trainee legal staff within CELC and as such a designated fund has been created.

New leasehold premises having been secured in Coventry and to be relocated to in the year to March 2025, the Trustees allocated funds to the New Premises Fund to cover improvements required, costs of moving and loss of income due to disruption to work during the period of the move. There is also provision for improvements at the Birmingham office, a new lease currently under negotiation. Funds have been released in the year as expenditure has been incurred.

The Trustees agreed to allocate funds to a New Projects Fund. This is to ensure that funds are available to set up a project where immediate need is identified but funding is not yet secured or to bridge gaps in funding where the project funding stream is not continuous. Such funding is required to expand the capacity of the Welfare Benefits Team to develop a hub to bring together our poverty work, which will be financed from internal resources in 2024 until external funding is successfully secured. Similarly, a project meeting the needs of survivors of domestic violence will be established in 2024 and draw upon this fund prior to securing external funding.

The Work in Progress Fund recognises that long term work in progress, over one year old with no movement on the matter in the last year is not part of the current working capital of the charity and therefore not readily available for use elsewhere within the activities of the organisation.

The Keith Wilding Solicitors Training Fund has been created from the legacy received from the former Chair. The training and development of new legal professionals was a matter of great importance to Keith and the Trustees are of the opinion that this not only recognises Keith's great contribution to the Law Centre but also promotes a cause that was very dear to him.

The accounts are drawn up on the assumption that core funding streams will continue or be replaced by similar income should they cease in the future. The Grant Cessation Adaption Fund is an amount set aside should core funding streams cease to ensure that the required changes to core costs and activities can be made in an efficient, gradual and phased manner, to best serve the needs of the organisation and its beneficiaries preventing the sudden cessation of some services.

The Workforce Development Fund represents reserves put aside to provide for the development of competitive pay and benefits, to address current staff recruitment difficulties.

The General Fund balance is that which remains after designations from unrestricted funds and represents the working capital of the charity, needed to meet monthly and quarterly outgoings

## 18b Movements in funds (prior year)

	At 1 April 2023	<i>Restated</i> Income & gains	<i>Restated</i> Expenditure & losses	Transfers	<i>Restated</i> At 31 March 2024
	£	£	£	£	£
<b>Restricted funds:</b>					
Coventry City Council – Provision of General Welfare, Benefit and Debt Advice	–	439,726	(439,726)	–	–
The Oak Foundation–Core Support–Housing Rights	–	96,000	(96,000)	–	–
Paul Hamlyn Foundation–Rights in the Community Support	–	33,000	(33,000)	–	–
Access to Justice Foundation–Improving Lives Through Advice	–	100,000	(100,000)	–	–
Subscription fund	–	600	(600)	–	–
Coventry Building Society – Homelessness Prevention Project	–	41,832	(41,832)	–	–
Coventry Building Society – Mental Health	–	39,354	(39,354)	–	–
Coventry Building Society – Intensive Support	–	61,213	(61,213)	–	–
Coventry Building Society – Welfare Benefits Cap	–	9,559	(9,559)	–	–
Coventry Building Society – Cost of Living Fund	–	10,000	(10,011)	11	–
Voluntary Action Coventry – Independent Health Complaints Advocacy	8,659	10,997	(19,656)	–	–
Anchor Centre–Legal Advice to Clients	–	9,016	(9,016)	–	–
Kids in Need of Defense	207,984	549,356	(771,221)	100,000	<b>86,119</b>
Allen & Overy Foundation–Support for Volunteers	–	10,000	(10,000)	–	–
Smallwood Trust – Improving Financial Security of Women	–	54,547	(54,547)	–	–
Smallwood Trust–Birmingham No Recourse to Public Funds Women's	–	36,840	(36,840)	–	–
Support Network					
Coventry City Council – E.U.Settled Status Complex Cases Project	–	8,086	(8,086)	–	–
Coventry City Council – Migrant Rights in the Community–Advocacy,Advice and Guidance Support	–	68,633	(68,633)	–	–
The Legal Education Foundation – Justice First Fellowships	–	5,000	(5,000)	–	–
Nuffield Foundation – Legal Needs Research	–	8,721	(8,721)	–	–
NHS Innovation Fund – Enhanced Legal Support Project	–	14,402	(14,402)	–	–
Coventry & Warwickshire Integrated Care Board–Health Justice Partnership–Welfare Advisors in G.P.Practices	(978)	359,460	(69,685)	–	<b>288,797</b>
Birmingham City Council – Asylum, Migration & Integration Fund	–	7,759	(7,759)	–	–
City of Wolverhampton – Unaccompanied Asylum Seeking Children	–	37,500	(37,500)	–	–
Access to Justice Foundation – Improving Outcomes Through Legal Support	–	75,733	(75,733)	–	–
Home Office–E.U. Settled Status Complex Case Support	–	37,619	(37,619)	–	–
Legal Aid Agency – Trainee Solicitors Support	–	17,559	(17,559)	–	–
Lloyds Bank Foundation – Sanctions Project	–	11,546	(11,546)	–	–
National Lottery – Action for Housing Project	–	67,522	(67,522)	–	–
Birmingham Voluntary Services Council–Improving Outcomes for Inclusion Health Groups	–	10,000	(10,000)	–	–
<b>Total restricted funds</b>	<b>215,665</b>	<b>2,231,580</b>	<b>(2,172,340)</b>	<b>100,011</b>	<b>374,916</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Transformation fund	77,452	–	(73,833)	(3,619)	–
Kind Unbound Philanthropy Fund	100,000	–	–	(100,000)	–
Crispin Passmore donation	28,780	5,066	(10,955)	–	<b>22,891</b>
Property Security Fund	415,000	–	–	(415,000)	–
New premises, premises improvement fund	–	–	–	225,000	<b>225,000</b>
New Projects Fund	–	–	–	249,000	<b>249,000</b>
Work In Progress Fund	–	–	–	105,000	<b>105,000</b>
Grant Cessation Adaption Fund	–	–	–	352,000	<b>352,000</b>
Workforce Development Fund	–	–	–	375,000	<b>375,000</b>
<b>Total designated funds</b>	<b>621,232</b>	<b>5,066</b>	<b>(84,788)</b>	<b>787,381</b>	<b>1,328,891</b>
<b>General funds</b>	<b>1,433,528</b>	<b>1,061,757</b>	<b>(816,226)</b>	<b>(887,392)</b>	<b>791,667</b>
Coventry University	–	86,316	(86,316)	–	–
University of Warwick	–	95,583	(95,583)	–	–
Birmingham City University	–	143,753	(143,753)	–	–
<b>Total general funds</b>	<b>1,433,528</b>	<b>1,387,409</b>	<b>(1,141,878)</b>	<b>(887,392)</b>	<b>791,667</b>
<b>Total unrestricted funds</b>	<b>2,054,760</b>	<b>1,392,475</b>	<b>(1,226,666)</b>	<b>(100,011)</b>	<b>2,120,558</b>
<b>Total funds</b>	<b>2,270,425</b>	<b>3,624,055</b>	<b>(3,399,006)</b>	<b>–</b>	<b>2,495,474</b>

The 2024 figures have been restated. Specifically, income originally classified as restricted for 'Access Your Right To Care' is now categorised as unrestricted. Conversely, the income received from the Paul Hamlyn Foundation, which was initially unrestricted, has been reclassified as restricted.

The narrative to explain the purpose of each fund is given at the foot of the note below.

**18b Movements in funds (continued)**

**Purposes of restricted funds**

Access to Justice Foundation–Improving Lives Through Advice	Core costs to support the delivery of free legal advice to marginalised people and communities.
Access to Justice Foundation – Improving Outcomes Through Legal Support	To sustain and improve access to early social welfare and family legal support and advice to enable users to resolve their problems as early as possible and avoid the need for court and tribunal processes where possible.
Access to Justice Foundation – Support for solicitors	To support training and development of trainee solicitors.
Allen & Overy Foundation–Support for Volunteers	A contribution to supporting student pro bono clinics.
Anchor Centre–Legal Advice to Clients	Advice and casework for people that are homeless or insecurely housed.
Birmingham City Council – Asylum, Migration & Integration Fund	Foundations of Integration project. To improve provisions to support Third Country Nationals (TCNs) in accessing information, advice and guidance to further their integration and contributing to the development of an online portal.
Birmingham Voluntary Services Council–Improving Outcomes for Inclusion Health Groups	To support improved health and care outcomes Birmingham's most vulnerable citizens in inclusion health groups with a focus on new migrants, refugees and asylum seekers.
City of Wolverhampton – Unaccompanied Asylum Seeking Children	To provide immigration advice to social workers in 14 local authorities supporting Unaccompanied Asylum Seeking Children.
Coventry & Warwickshire Integrated Care Board–Health Justice Partnership–Welfare Advisors in G.P.Practices	Provision of proactive and early social welfare advice to NHS primary care patients in the Coventry and Warwickshire Area.
Coventry Building Society – Cost of Living Fund	Support to help those impacted by the Cost of Living crisis.
Coventry Building Society – Homelessness Prevention Project	Funding for housing advice to prevent Homelessness.
Coventry Building Society – Intensive Support	Providing intensive support to people facing housing issues.
Coventry Building Society – Mental Health	Providing support to people with mental health issues facing housing issues to maintain tenancies and improve housing situation.
Coventry Building Society – Welfare Benefits Cap	Providing welfare benefits advice and casework to people facing benefit cap.
Coventry City Council – E.U.Settled Status Complex Cases Project	Support with Complex Case EUSS applications. Marketing of service. Training to frontline workers (particularly those working directly with vulnerable and at-risk nationals), organisations and groups across Coventry to raise awareness of EUSS.
Coventry City Council – Provision of General Welfare, Benefit and Debt Advice	To provide social welfare legal casework for people in Coventry.
Coventry City Council – Migrant Rights in the Community–Advocacy,Advice and Guidance Support	To provide outreach services and advice to community organisations and immigrants to raise awareness legal rights and access to related services.
Coventry City Council–Test & Learn–Advice to Homeless	Providing immigration advice to homeless clients
Heart of England–Activating Rights–Benefits Advice	Providing welfare benefits advice at community locations in Birmingham
Home Office–E.U. Settled Status Complex Case Support	Support with Complex Case EUSS applications. Marketing of service. Training to frontline workers (particularly those working directly with vulnerable and at-risk nationals), organisations and groups across Coventry to raise awareness of EUSS.
Home Office–Evisa Client Support	Providing clients with support to set-up and access their eVisa
Kids in Need of Defense	Working with a consortium to provide pro bono service for children to receive immigration advice.
Legal Aid Agency – Trainee Solicitors Support	To provide support to trainee solicitors employed by CELC
Lloyds Bank Foundation – Sanctions Project	A project to explore potential discrimination and bias in the universal credit sanctions system in partnership with the Public Law Project.
National Lottery – Action for Housing Project	Short-term funding for the Action on Housing Rights project in which student volunteers produced Public Legal Education (PLE) resources for people living in temporary accommodation in Birmingham.
NHS Innovation Fund – Enhanced Legal Support Project	Specialist legal advice and representation extending to issues beyond the legal matter targeted at people with mental health issues.
Nuffield Foundation – Legal Needs Research	Local qualitative research into the impact of the pandemic on the rights of those with longstanding legal needs and disabilities and the role of trusted intermediaries in supporting access to justice.

**18b Movements in funds (continued)**

Paul Hamlyn Foundation–Rights in the Community Support	Core funding to support delivery of the "Rights in the Community Strategy" and some support to Kids In Need Of Defense if required.
Smallwood Trust–Birmingham No Recourse to Public Funds Women's Support Network	Partnership project in Birmingham to support women, and their children, with no recourse to public funds and experiencing domestic abuse to gain legal assistance and practical and emotional support as well as develop a programme to bring about systems change for women with NRPF in Birmingham.
Smallwood Trust – Improving Financial Security of Women	A partnership with Women's Organisations in Coventry to provide more co-ordinated services for vulnerable women.
Subscription fund	A regular donation to pay for a subscription is made by an ex–employee.
The Legal Education Foundation – Justice First Fellowships	Funding to support training contracts for social welfare lawyers.
The Oak Foundation–Core Support–Housing Rights	Support for core costs of Birmingham service with a focus on expanding law centre capacity to reduce the number of people who are homeless/at risk of homelessness by providing expert legal advice/representation in welfare benefits, debt, housing, community care, immigration and public law.
Voluntary Action Coventry – Independent Health Complaints Advocacy	To provide independent advocacy to people with health complaints throughout Coventry.
<b>Purposes of contracts</b>	
Coventry University	For supervision of students to run advice clinics alongside staff
University of Warwick	For supervision of students to run advice clinics alongside staff
Birmingham City University	For supervision of students to run advice clinics alongside staff

**19 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2025 £	2024 £
<b>Net income for the reporting period (as per the statement of financial activities)</b>	<b>560,843</b>	225,049
Interest receivable	<b>(46,772)</b>	(41,671)
Increase in work in progress	<b>(63,545)</b>	(124,057)
Decrease/(increase) in debtors	<b>(367,736)</b>	(355,013)
(Decrease)/increase in creditors	<b>105,119</b>	145,939
(Decrease) in provisions for liabilities and charges	<b>(78,000)</b>	–
<b>Net cash provided by / (used in) operating activities</b>	<b>109,909</b>	(149,753)

**20 Analysis of cash and cash equivalents**

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	945,586	156,681	<b>1,102,267</b>
<b>Total cash and cash equivalents</b>	<b>945,586</b>	<b>156,681</b>	<b>1,102,267</b>

**21 Operating lease commitments**

The charity's total future minimum lease payments under non–cancellable operating leases is as follows for each of the following periods.

	Property*		Equipment	
	2025 £	2024 £	2025 £	2024 £
Less than one year	<b>64,879</b>	48,659	<b>3,956</b>	3,956
One to five years	<b>210,858</b>	259,517	<b>7,566</b>	11,522
Over five years	–	16,220	–	–
	<b>275,737</b>	<b>324,397</b>	<b>11,522</b>	<b>15,478</b>

\*The property lease was entered into and signed on the 24th June 2024 commencing on 1st July 2024 with a break clause after 5 years.

**22 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.