

Company registration number 01796532 (England and Wales)

Charity registration number 1000950 (England and Wales)

WILTSHIRE LAW CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

WILTSHIRE LAW CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr A J A Allan
Ms M L Ferris
Mr W A Johnson
Mr N C E S J Mellis
Mr G F Robertson
Mr R P C Hazell
Mr M C Nwoye
Mr C M Dibley

(Appointed 1 October 2025)
(Appointed 26 November
2025)

Secretary

Ms R O Pulley-Crowther

Charity number (England and Wales)

1000950

Company number

01796532

Registered office

Sanford House
Sanford Street
Swindon
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England
SN1 1HE

Independent examiner

bk plus Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
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WILTSHIRE LAW CENTRE

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WILTSHIRE LAW CENTRE

CHAIR'S INTRODUCTION

FOR THE YEAR ENDED 31 MARCH 2026

Thank you for your interest in our Annual Report for the 2025-2026 financial year. The Law Centre was established in September 1981, originally operating as Thamesdown Law Centre, then Thamesdown Community Law Centre, before becoming Wiltshire Law Centre. In September 2025, during the period covered by this report, we adopted the working name 'Southern England Law Centre', in recognition of our geographical expansion. We now provide specialist legal services across Wiltshire, Gloucestershire, Hampshire, including the Isle of Wight, West Sussex, Somerset, Dorset, Herefordshire and Worcestershire, as well as the surrounding counties and further afield when referrals are made. During the period covered by this report, we also operated in Suffolk through a partnership supporting the development of the Suffolk Law Centre housing programme.

This report covers our 45th year of defending the legal rights of people who cannot afford specialist legal advice and representation, and of working within our local communities to uphold justice and advance equality. It presents an overview of our activities from April 2025 to March 2026, including our successes, the challenges we faced and our plans for the future.

Southern England Law Centre is a registered charity and company limited by guarantee in England and Wales. We provide free and low-cost independent specialist Housing and Welfare Benefits legal advice and representation to people on low incomes. We are proud to continue supporting the purposes, or Objects, for which the charity was founded. We are one of the only remaining specialist social welfare law providers in the Legal Aid desert that covers much of Southern England.

As in previous years, our Housing Law advice and representation service relied on public funding from the Legal Aid Agency ("LAA"), billed on a case-by-case basis. The nature of this funding currently limits our housing service to clients who are eligible for Legal Aid and whose legal matters fall within the scope of our Legal Aid contracts. During the year, the LAA cyber-attack created a significant challenge for the Law Centre by delaying our ability to bill completed and ongoing Legal Aid work. This placed pressure on cash flow and required careful financial management to ensure that we could continue to pay staff and suppliers and maintain services for clients.

Our housing programme now covers the geographic region set out above. In the relevant period, we operated Court Duty contracts servicing courts in Swindon, Salisbury, Southampton, Gloucester, Basingstoke, Aldershot, Isle of Wight, Winchester, Portsmouth and Bury St Edmunds. Our partnership with the University of Portsmouth continues to support our programmes.

In 2025-2026, thanks to the continued and generous support of our grant funders, we were able to continue offering our pro bono welfare benefits programme, providing specialist advice and representation to benefit appellants in Wiltshire and Gloucestershire.

I am grateful for the continued hard work and commitment of the Law Centre's Board of Trustees, management team, staff and volunteers, and for the continued support of our funders. Despite the financial pressures caused by the disruption to Legal Aid billing, I am confident that the Law Centre will continue to move from strength to strength in 2026-2027.


.....
Andrew Allan

Chair of the Board of Trustees, Wiltshire Law Centre

Date: 17/9/26

WILTSHIRE LAW CENTRE

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

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The Trustees have adopted the provisions of 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 Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Our Charitable Objects

The Charity's objects ('Objects') are the relief of poverty, suffering, and distress among persons resident, studying, or working in England and Wales, in particular, Wiltshire, Hampshire, Gloucestershire, and the surrounding areas by:

- The provision of legal services that could not otherwise be obtained because of lack of means.
- The education of beneficiaries on their legal rights and responsibilities and on the operation of the law and legal system.
- The advancement of other charitable purposes as are beneficial, including support and assistance to community groups for persons resident or working in the designated area.
- The undertaking of legal research for the benefit of persons resident, studying or working in the designated area, and publishing the useful results of that research.

Our Mission

- To provide free and low-cost specialist legal services to our communities.
- To fight for changes to laws and policies that perpetuate disadvantage.

Our Vision

- Everyone in Southern England will have access to free or low-cost specialist legal advice when they need it.

Our Values

Southern England Law Centre proudly adheres to these values:

- **Equal justice:** Human rights and equality before the law are the cornerstone of a fair and just society. Everyone has a right to equality before the law. This is only possible if every person can access high-quality, independent and expert legal assistance, regardless of their means, to challenge unjust laws and circumstances.
- **Dignity and respect:** We believe people should be able to live in their communities with dignity and respect. We aim always to be empathetic and honest.
- **Trust:** We recognise the specific circumstances of individuals or groups and tailor our services accordingly. We will always do what we can to create an environment of trust so that clients can understand their rights and engage in any legal processes that concern them.
- **Independence:** We must be free to champion the rights of the most disadvantaged and should be directly accountable to local people.
- **Social justice:** We respond to needs in the community by raising awareness of human and legal rights, pursuing test cases, influencing social policy, and campaigning for social justice. We believe in early intervention and prevention, where possible. We are committed to working with local people and pursuing their cases until a just outcome is achieved.

WILTSHIRE LAW CENTRE

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

Our Activities

The 21 staff and 2 pro bono volunteers at Southern England Law Centre offer over 85 combined years of experience. They provide specialist legal advice and representation services in a large Legal Aid desert across South and South-West England.

Our Specialist legal advice and representation areas

- **Housing, e.g.:**

- Defending against Possession/Eviction for Tenants and Mortgagors
- Homelessness Matters
- Illegal Eviction Claims
- Disrepair Claims
- Defending against Anti-Social Behaviour Injunction Applications, including Enforcement/Committal Applications
- Discrimination Claims
- Judicial review Claims

- **Welfare Benefits, e.g., Challenging Benefits Decisions through:**

- Requests for Mandatory Reconsideration;
- Appeals, including to the Upper Tribunal;
- Judicial Review Claims

About Our Services

Established in 1981, the Law Centre is a registered charity providing free and low-cost specialist legal advice in Housing and Welfare Benefits to individuals on low incomes.

Since 2022, we have continued to expand our services into nearby geographic areas with limited or no service provision, representing clients from West Sussex to Worcestershire and from eastern Hampshire to Devon.

In 2025-2026, we continued to provide housing advice and representation in the areas set out above to eligible individuals under our Wiltshire, Southampton, and Gloucestershire Housing and Debt Legal Aid contracts. For the relevant period, we held Housing Loss Prevention Advice Service (HLPAS) contracts—enabling us to provide early legal advice and court duty representation—for Swindon, Salisbury, Southampton, Gloucester, Basingstoke, Aldershot, Isle of Wight, Winchester, Portsmouth and Bury St Edmonds.

In 2025-2026, we also focused on early legal advice and assistance, specifically in relation to welfare benefits appeals. By providing benefits advice and representation, clients were able to avoid other legal and personal difficulties (e.g., in relation to their housing and health). With funder support, we were able to continue to strengthen and develop our Welfare Benefits Programme.

In planning the Charity's activities for the year, the Trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the Charity's activities, set out above and further under "Achievements and Performance", was as follows:

- To further our charitable purposes for public benefit by providing free and low-cost specialist legal services to our communities
- To advocate for changes to laws and policies that perpetuate disadvantage.

In carrying out its objects and in all aspects of its work, the Law Centre is committed to promoting equality and diversity, preventing prejudice and discrimination, ensuring equal access, and promoting good relations between all sections of the community.

WILTSHIRE LAW CENTRE

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

Short and Long Term Aims and Objectives

In May 2025 the Board agreed the new three-year Strategic Plan for 2025-2028. While subject to annual review, the plan outlines the following aims and objectives for the Law Centre:

Aims and Objectives

The Law Centre will pursue three strategic aims over the 2025-28 period:

Strategic Aim and Objectives 1

Build Access to Justice: provide an exceptional service for our clients and respond to the unmet legal needs of the communities where we operate in housing, welfare benefits and other areas of law. Challenge barriers through improving relevant laws and policies.

The objectives in support of this aim are:

- Expanding Free and Low-Cost Specialist Legal Service Provision to low-income individuals and households.
- Ensuring an accessible service.
- Improving client care, regulatory compliance and practice management.
- Addressing underlying issues that lead to the need for specialist advice services, preventing future reliance on our services.
- Improving Relevant Laws and Policies.

Strategic Aim and Objectives 2

Ensure Resilience: secure the long-term sustainability of the Law Centre through diversifying our revenue streams, delivering fundable services and investing in our staff and volunteers. Continue re-developing specialist social welfare legal provision by hiring, developing and supporting additional legal practitioners, managers and all staff.

The objectives in support of this aim are:

- Ensuring financial sustainability.
- Maximising service delivery within existing funding.
- Strengthening our people resources.

Strategic Aim and Objectives 3

Regrow the Specialist Legal Advice Desert: assume a leading role in Southern England to expand specialist legal advice, develop relevant partnerships and referral pathways, and challenge policies and procedures that negatively impact our clients.

The objectives in support of this aim are:

- Developing partnerships and coordinating specialist legal advice services across the areas where we work.
- Working closely with Law Centres Network to share data and learning to influence policy on areas that impact our clients. Supporting the development of our networks.

WILTSHIRE LAW CENTRE

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

Strategic Aim	Key actions during year	Progress
1. Build Access to Justice	- Expanded specialist legal services by recruiting additional housing caseworkers, growing additional supervisors and developing new practice areas. - Improved accessibility through a more inclusive brand, a new website, and targeted plans for underserved communities. - Strengthened quality, compliance, welfare benefits provision, and strategic litigation to improve client outcomes and influence policy.	Achieved/Substantial progress
2. Ensure Resilience	- Achieved long-term financial sustainability through a balanced budget, Legal Aid contracts, and grant funding. - Improved performance management to maximise income. - Invested in staff development, supervisor and solicitor qualifications, competitive benefits, and stronger governance.	Achieved (despite Legal Aid Cyberattack, noted below)
3. Regrow Legal Advice Desert	- Built partnerships across Gloucestershire, Hampshire, and Wiltshire to expand specialist legal advice provision. - Improved referral pathways, remote access, and local outreach capacity. - Took a leading role in the Law Centres Network to coordinate resources and influence regional policy.	Achieved

Grant Making and Social Investment

The Law Centre does not carry out any grant making or social investment activities.

Volunteers

The Law Centre has a partnership with the University of Portsmouth, engaging law students in an academic year volunteer placement. We also host other pro bono university student and graduate volunteers on an ad hoc basis. Volunteers support the Law Centre's work but also the development of law students, particularly providing them with exposure to areas of the law in which they otherwise do not gain experience and fostering an interest and skills development in social welfare law. We encourage graduates of our volunteering programme to apply for paid employment in the Law Centre.

In the relevant period, three University of Portsmouth students volunteered with the Law Centre, attending Court and assisting in housing casework.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have particularly considered risk in relation to the charity's continuing growth. The charity is working with Law Centres Network, funders and an external charities management consultant and has employed a Projects Manager to support its governance and risk management in this period of growth.

We operate a robust system of internal financial controls, which is fully compliant with Charity Commission guidance and good practice. The Finance Manager, Managing Director and Senior Solicitor and the Board of Trustees reviewed and agreed budgeting systems and financial reports. Internal audit plans are informed by an analysis of the risks to which the organisation is exposed. We have also recently achieved Cyber Essentials accreditation.

WILTSHIRE LAW CENTRE

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

Achievements and performance

Our achievements

The work of the Law Centre and the demand for our services continues to grow, which can be seen in the statistics presented in this report. The Board of Trustees and the Management Team have been careful to consider the impact of the effective loss in recent years of multiple housing Legal Aid providers in the region and the extremely limited provision of specialist welfare benefits legal services in Southern England.

From 2021, in addition to providing benefits advice and assistance under our Housing Legal Aid contracts in cases where the benefits issues related directly to the clients' housing matters, the Law Centre has developed its Welfare Benefits Appeals Programme, made possible through the generous support of our funders. This programme enables us to provide specialist legal advice and representation to benefits applicants from the point that they receive an unfavourable decision from the Secretary of State. Our focus is on providing solicitor services that generalist advice providers in the area covered are unable to provide due to lack of capacity or expertise.

Investment Performance

The Law Centre has made no material financial investments in 2025-26.

Case Studies

We have included the case studies below to demonstrate the value of our work in the community and show the difference we make to people's lives. They demonstrate the impact of our activities have on the lives of our beneficiaries.

They provide examples of occasions when we have successfully supported clients with housing or welfare benefits issues and have been selected as they are representative of the work we have undertaken throughout 2025-26. All names, along with certain specific details, have been changed to preserve anonymity.

Case Study 1: Housing - Hampshire

The Client had made a homeless application to Portsmouth City Council after being served with a "no fault" possession notice. Although the Client had mental health issues, namely severe anxiety and depression, the Council decided that he was not in priority need and, as a result, they would not provide him with accommodation. We requested a review of this decision and submitted an expert psychiatric report, which confirmed his vulnerability. After this submission, the Council overturned their decision and housed the Client.

The Client subsequently wrote the following to his Caseworker:

'I hope everything is going well with yourself. I've been meaning to reach out to you for a while as I've been settling into my new home. I can't actually believe it. Since my brother passed, I never got the opportunity to grieve myself, and I have been doing much better since.

It's been such a struggle getting here, but if I didn't have your help, I don't have a clue where I would be today

I just wanted you to know how grateful I am. Please keep helping people the way you do. The world could do with more people like you.

THANK YOU FOR EVERYTHING YOU HAVE DONE AND FOR SUPPORTING ME THROUGH A VERY DIFFICULT TIME. I PRAY FOR YOUR BLESSINGS.'

WILTSHIRE LAW CENTRE

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

Case Study 2: Housing – Worcester

The Client was the tenant of a social landlord. They were detained for around ten months under the Mental Health Act 1983 after a psychotic/manic episode, after which they remained in inpatient treatment and rehabilitation. The landlord obtained possession through the courts whilst the Client was detained and did not have capacity to litigate or understand the proceedings at that time. We succeeded in an application to set aside the possession order and defend against possession and in a counterclaim under disability discrimination grounds. The matter concluded without the need for a trial, and the Client received £30k, along with substantial costs.

Case Study 3: Housing - Bristol

The Client was the tenant of a private landlord. They had suffered harassment and then unlawful eviction. After unsuccessful requests for support from the local authority, the Client slept in a field for six weeks. We filed a claim on the Client's behalf, and the Client was awarded in excess of £25k, along with substantial costs.

Case Study 4: Housing – West Sussex

We assisted a client in West Sussex, who was due to be evicted from temporary accommodation provided by the Council under their homelessness duties. The client was extremely vulnerable and received support from a social worker. Nonetheless, the Council found that they were intentionally homeless.

We assisted the Client in a review of the council's homelessness decision and began pre-action proceedings in judicial review against the council.

Upon the Council receiving our letter before claim, the Council decided to rescind their homelessness decision and allow the client to continue to reside in the temporary accommodation.

WILTSHIRE LAW CENTRE

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

Case Study 5: Welfare Benefits - Wiltshire

The Client experienced anxiety, depression, PTSD, eczema, and fibromyalgia. They approached us five days before their scheduled First-tier Tribunal hearing of their appeal of Department for Work and Pensions (DWP) decision to terminate their entitlement to Personal Independence Payment (PIP). Prior to the decision, the Client had been receiving the enhanced rate Daily Living component and the standard rate Mobility component of PIP. In the renewal decision, the DWP awarded 0 points for both components, resulting in termination of entitlement.

Following consultation with the Client, we submitted an urgent application to adjourn the imminent Tribunal hearing, submitting that further medical evidence and detailed written submissions were required to ensure procedural fairness, particularly because the Client had received a post-decision diagnosis of fibromyalgia. The adjournment was necessary to establish the extent to which that condition affected the Client's functional limitations at the relevant time, and we considered it essential that the Tribunal had the best available evidence before determining the appeal.

The Tribunal granted the postponement application. We subsequently complied with all Tribunal directions, advised the Client throughout proceedings, and secured Exceptional Case Funding (ECF) Legal Aid on the basis that Article 6 of the European Convention on Human Rights (the right to a fair hearing) was engaged.

The Tribunal accepted our submissions and reinstated the enhanced rate Daily Living component without requiring further inquiry at the hearing. At the hearing—whereby court time was reduced due to the substantial narrowing of the issues through our specialist representation—the Client was also awarded the standard rate Mobility component, restoring their previous PIP entitlement in full.

Following our representations, the Tribunal also made a five-year award, and the Client received backdated arrears exceeding £15,000.

Case Study 6: Welfare Benefits - Gloucester

We represented a Client, whose application for Personal Independence Payment (PIP) was refused, despite numerous severe mental and physical health disabilities.

Although Gloucester Citizens Advice ("the CAB") had helped the Client appeal, the First-tier Tribunal ("FTT") upheld the refusal. The CAB then referred the client to the Law Centre to challenge that decision.

We identified several potential errors in the FTT's judgment, including contradictions in the judge's reasoning and failures to consider and give proper weight to the Client's evidence. Thus, we lodged an appeal on the client's behalf.

The reviewing judge accepted that the FTT's Statement of Reasons was so contradictory that it appeared to rely on a template that had not been properly adapted to the Client's case. The judge also agreed that the FTT had not explained its failure to consider the medical evidence adequately and had erred in law. As a result, the previous decision was set aside and a fresh hearing directed.

We prepared further written submissions setting out the Client's case and represented her at the fresh hearing, drawing the FTT's attention to relevant case law. The tribunal awarded the Client the enhanced rate of the daily living component, securing both ongoing weekly payments and approximately £13,500 in backdated benefit as a lump sum.

WILTSHIRE LAW CENTRE

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

Performance Indicators

The Law Centre actively manages staff performance through a robust supervisory and appraisal system and, in relation to fee earners, the measuring and regular review of time recording targets (even in pro bono matters) based on Legal Aid rates. Each fee earner must record and realise two times their annual salary, with most achieving more.

The Law Centre also collects its service usage figures and client data throughout the year, which serve as a quantitative measure of our activities.

Activities

The activities of the Law Centre are outlined in the sections above.

Outputs

The Law Centre collects output data throughout the year, allowing us to monitor the services we deliver and how many clients we engaged with and supported:

Output 1: Case Files Opened

During the period April 2025 through to March 2026, the Law Centre opened 686 housing casework files under the following LAA funding schemes:

- **Legal Help and Help at Court (LHHC)**

Legal Help and Help at Court (LHHC) is a government-funded scheme to provide free legal assistance for people in England and Wales who cannot afford to pay for legal advice or representation. Legal Help provides initial advice and assistance on legal problems, while Help at Court offers assistance in court proceedings short of representation on the court's record.

- **Legal Aid Certificated work**

Legal Aid certificated work (or "licensed work") is civil legal assistance authorised by the LAA for representation on the court's record.

- **Housing Loss Prevention Advice Service ("HLPAS") Early Legal Advice ("ELA")**

HLPAS ELA is a scheme to provide early legal advice for individuals facing the potential loss of their home. Launched on August 1, 2023, it aims to provide advice and assistance to people at an early stage in housing, benefits and debt issues, to prevent or reduce court time in dealing with possession proceedings. The scheme is not means tested and enables anyone at risk of losing their home to get free legal advice, regardless of their financial circumstances.

- **Pro Bono**

Southern England Law Centre provides free, specialist legal advice and representation on welfare benefits appeals.

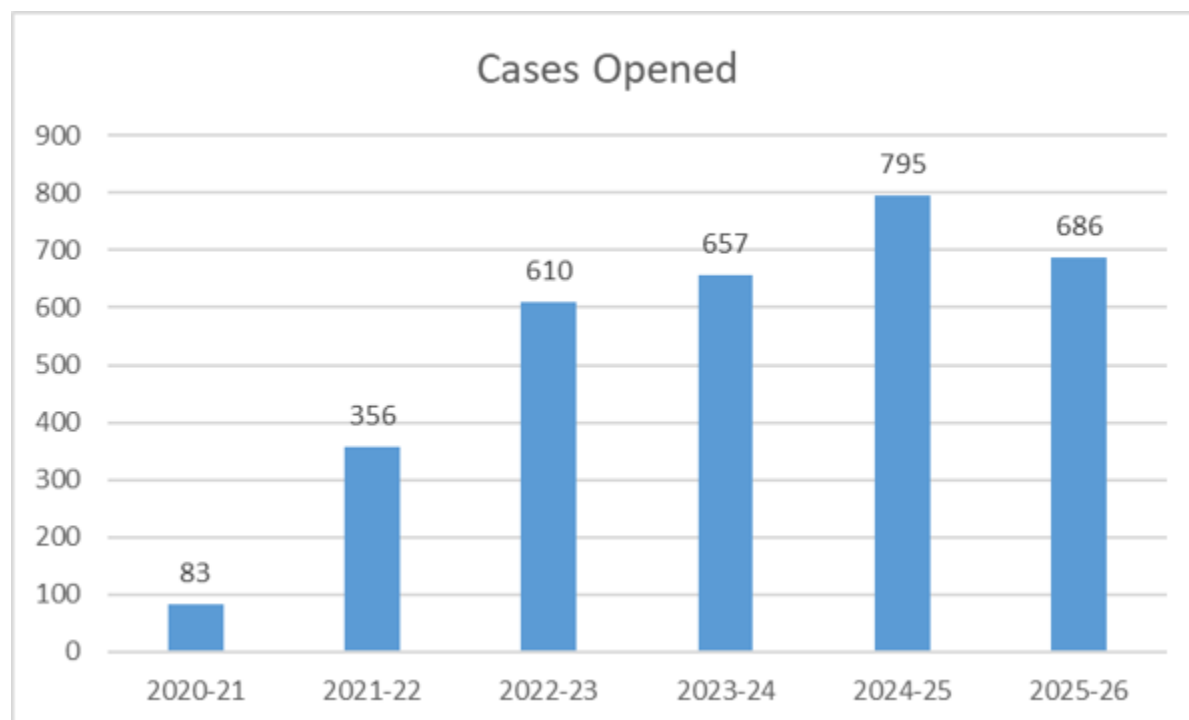
Our case files also cover the following categories of work:

- Debt (mortgage matters)
- Criminal (applications for enforcement of injunctions made under the Anti-Social Behaviour, Crime and Policing Act 2014)

WILTSHIRE LAW CENTRE

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

The number of cases opened in 2025-26 is lower than the 2024-25 figure of 795 due to a shift of focus to more complex cases, noting that the figure remains higher than the figures from financial years 2020-21 to 2023-24 due to increased numbers of caseworkers:



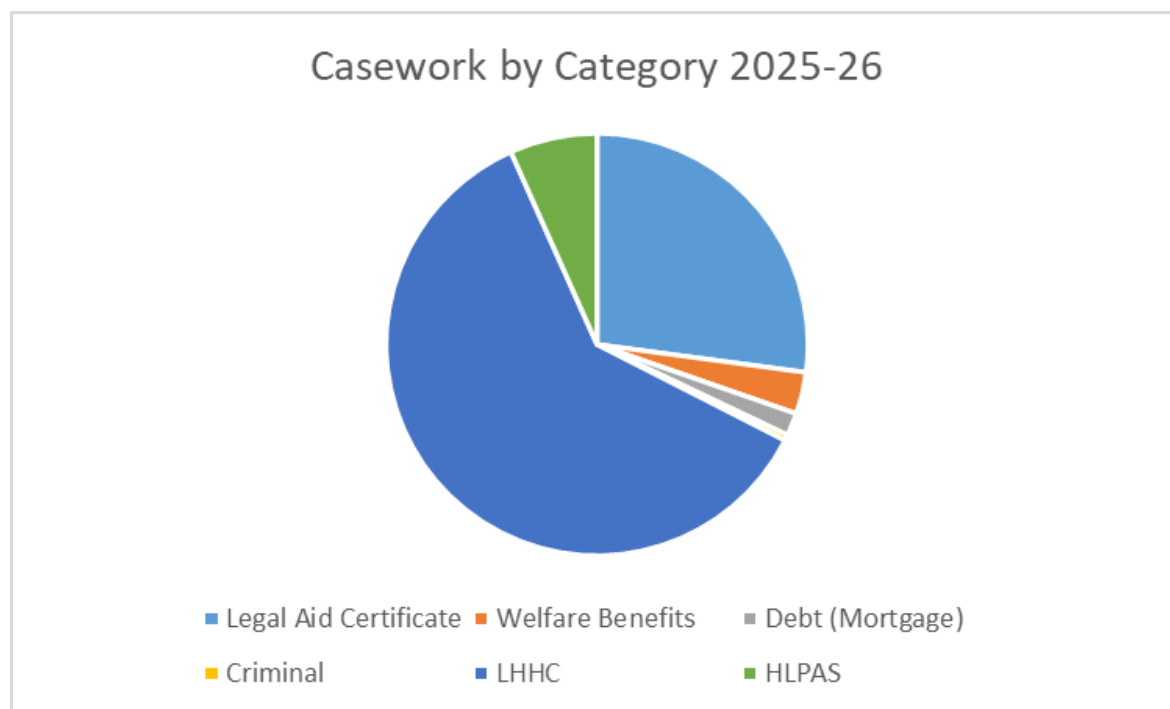
WILTSHIRE LAW CENTRE

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

Output 2: Case File Categories

The categories of the 686 cases opened in 2025-26 were split as follows:

Category	Cases Opened in 2025-26	% of total Cases
Legal help and help at court (LHHC)	417	61%
Legal Aid Certificate	186	27%
Housing Loss Prevention Advice Service (HLPAS ELA)	46	7%
Pro Bono (Welfare Benefits)	22	3%
LLHC Debt (Mortgage)	12	2%
Criminal	3	0%



LHHC remains our most substantial area of work, with well over half of the cases (61%) opened on 2025-26 falling into that category. The second most significant type of casework is LAA Certificated work which accounted for over a quarter of our cases (27%) in this period. This is followed by HLPAS (7%).

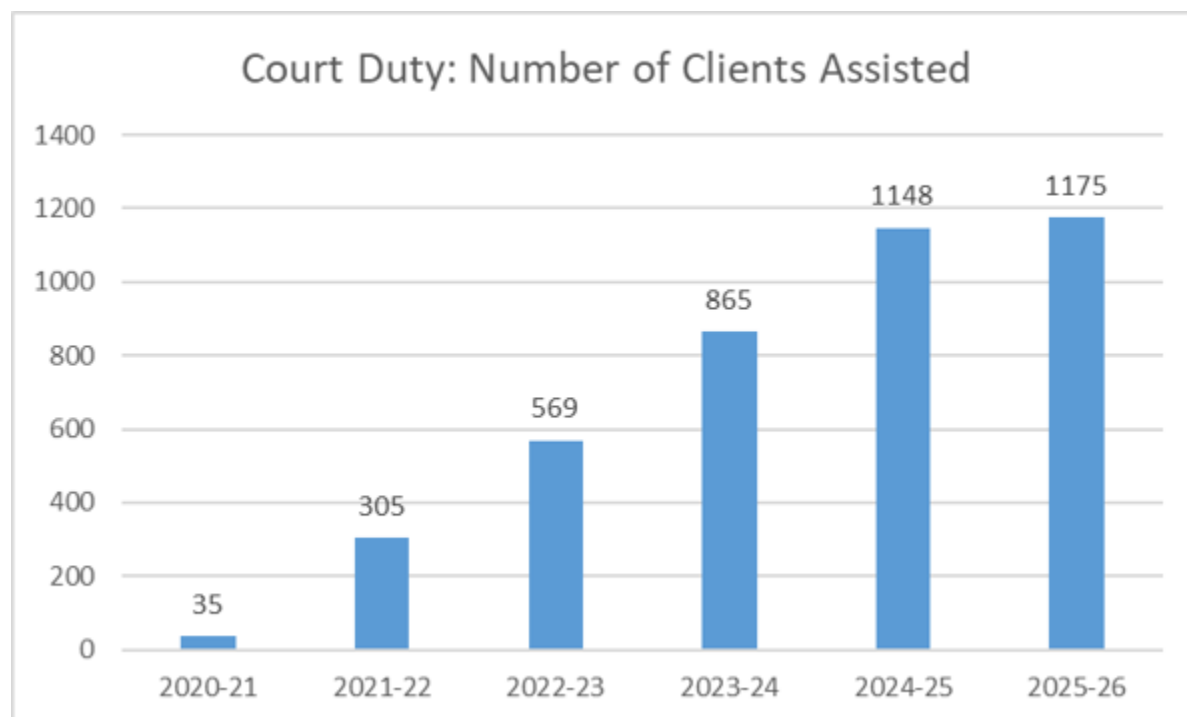
WILTSHIRE LAW CENTRE

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

Output 3: Housing Possession Court Duty Schemes

The HLPAS In-Court Duty Scheme replaced the Housing Possession Court Duty Scheme (HPCDS) on 1 August 2023 in England and Wales to provide advice and representation to defendants in possession matters .

The Law Centre has seen a steady year-on-year growth in the number of clients assisted under court duty:



WILTSHIRE LAW CENTRE

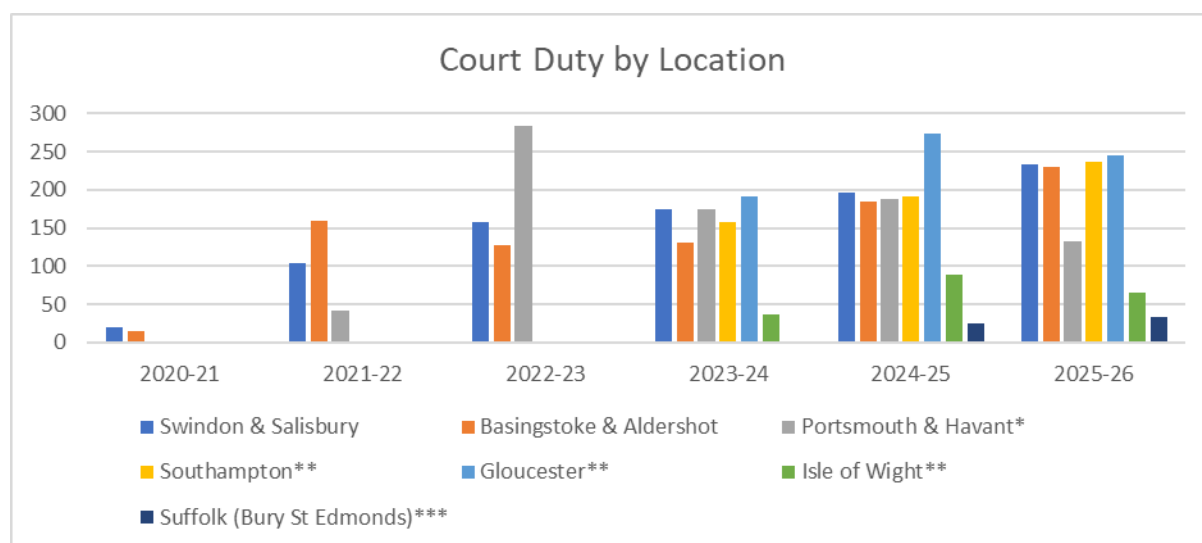
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Output 4: Housing Possession Court Duty Scheme locations

Since the Law Centre began offering Court Duty services in Portsmouth and Havant in 2021-22, Gloucester, Southampton, and the Isle of Wight in 2023-24, and Suffolk (Bury St. Edmunds) in 2024-25, we have generally seen increases in the number of clients assisted in these regions.

In 2025-26 we saw increases in Court Duty clients in Swindon and Salisbury, Basingstoke and Aldershot, Southampton and Suffolk (Bury St. Edmunds). There was a slight decrease in Portsmouth and Havant, Gloucester and the Isle of Wight.

The Court Duty Scheme breakdown by contract location from 2020-21 to 2025-26 is as follows:



Court	20-21	21-22	22-23	23-24	24-25	25-26
Swindon and Salisbury	20	103	158	175	197	233
Basingstoke & Aldershot	15	160	128	130	184	230
Portsmouth and Havant*	-	42	283	174	188	132
Southampton**	-	-	-	158	191	237
Gloucester**	-	-	-	191	274	245
Isle of Wight**	-	-	-	37	89	65
Suffolk (Bury St Edmunds)***	-	-	-	-	25	33
	35	305	569	865	1148	1175

*New HPCDS starting in 2021-22

**New HPCDS starting in 2023-24

***New HLPAS starting in 2024-25

WILTSHIRE LAW CENTRE

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

Factors affecting objectives and impact on future plans

Positive factors

The Law Centre recognises a range of positive factors impacting on our objectives and future plans:

- **Our staff:** we are, as ever, deeply indebted to our knowledgeable and committed staff team for all their efforts in defending the legal rights of our clients and working with them to fight injustice and advance equality.
- **Our Board:** once again, the Chair would like to express his thanks and appreciation to his fellow Trustees, all of whom are volunteers and have a wealth of experience to offer in areas such as finance, personnel, governance and risk management.
- **Grant Funding:** we continue to benefit from grant funding to support our growth programme.
- **Partnerships:** our partnerships support our programming and ensure consistent referral pathways for our clients
- **Law Centres Network:** our membership in LCN continues to provide a variety of benefits, including training and development opportunities and policy development.

Negative factors

The Law Centre faces challenges in pursuit of our strategic aims. We have identified the most significant challenges as follows:

- **Broader demand:** the needs of our communities for specialist legal services go far beyond our current offer, particularly given the lack of other providers.
- **Reduced funding opportunities:** Legal Aid funding was stagnant for more than thirty years, and grant funding is generally less available and unpredictable. For most clients, there is no LAA support for welfare benefits. While Legal Aid rates increased for some of our work in this financial year, the increases fell short of the recommendations by 6% and did not impact certificated or Welfare Benefits work at all.
- **Increased client vulnerabilities:** with a decrease in statutory and third-sector support services, clients require greater resourcing to engage effectively, which in turn requires additional client management skills
- **Remote working:** our large, rural service area requires remote working, which risks leading to staff feeling isolated.
- **LAA contract requirements:** to comply with our contracts requires significant unpaid work and poses risks, e.g., in relation to required supervisory ratios of one supervisor for every four housing caseworkers.
- **Recruitment and retention of staff:** while Southern England Law Centre experiences less staff recruitment and retention issues than many specialist legal charities, recruiting supervisors and specialists in other areas of law is challenging.
- **Overstretched resources:** there is heavy reliance on limited staff numbers to respond to increasing demand and client complexity, particularly on supervisory staff.

WILTSHIRE LAW CENTRE

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

Financial review

During the financial year under review, the Law Centre continued to implement its plans for expansion and continued growth. Reserves were put aside for this anticipated impact. Funding has been secured to increase the areas in which the Law Centre operates, and the Law Centre is in a financially sound position.

Summary of Financial Performance in 2025 – 2026

Total income: £960,995

Total expenses: £1,141,134

Operating profit: (£180,139)

Available designated reserves: £76,392*

Available designated reserves less target designated reserves: (£153,608)

Work in progress (WIP): £576,273

*Available designated reserves represent unrestricted funds after deducting work in progress (WIP) to demonstrate the level of reserves available to support operations.

Key income and expenditure

To provide more detail about the figures above, our primary source of income continues to be our LAA housing contracts. In 2025 - 2026, these contracts generated £666,050 (against a budgeted for figure of £810,000). We also received a substantial donations and grants, coming to £79,370 (against a budgeted for figure of £22,000) and other earned income coming to £76,263 for Inter Parties Costs as part of the LAA housing contracts. Growth in Work In Progress totalled £135,497. In 2025 – 2026, our principal expenditure remains salary costs, which were £772,609 (including employers National Insurance and pension contributions).

Deficit spending

For financial year 2025/26 there was a planned budget deficit of £50,220. In light of a substantial cash holding in excess of the reserves policy, the board chose to allocate a portion of this over the budget period to investing in extending our service provision through taking on, as well as upskilling, staff members towards new areas of law.

A substantial increase to the deficit arose as a result of the significant impact of the Legal Aid cyber-attack on our income. This halted the charity's ability to draw down Work in Progress through billing. While there were some contingency payments offered by the Legal Aid Agency based on average historical monthly billing, this did not allow for the growth in case load and anticipated increase in billing that had been budgeted for. Thus, our income from our Legal Aid contracts was only around £666,000, when it was budgeted to be £810,000.

The Trustees recognised and actively monitored this severely impeded ability to realise work in progress. We took steps to reduce the impact—e.g., through claiming contingency payments from the LAA—but we also agreed to run a deficit, reviewing the position at monthly meetings.

At the point of the LAA cyber-attack, we had significant cash in the bank, and greater than the required reserves, totalling £445,243 and significant work in progress of more than £575,000. We also did not envision a long-term reliance on our reserves, as we would be able to recover these lost earnings when we would become able to bill certificated work again.

Thus, the deficit spending, while not planned to this level, was carefully considered. Our healthy financial position enabled us to absorb an extraordinary financial shock with limited to no impact on our long-term financial health.

WILTSHIRE LAW CENTRE

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

Reserves policy

The Trustees aim to maintain reserves at a level that enables the charity to continue operating if financial conditions become significantly adverse. The Law Centre's reserves policy is to hold unrestricted reserves equivalent to at least three months' operational costs. For the year under review, this initially equated to a designated reserves figure of £205,000, which the Board subsequently increased to £210,000 in May 2025 and then £230,000 in October 2025.

At the end of the financial year, unrestricted funds were £652,665.

However, as noted in our financial summary, excluding WIP would leave unrestricted funds at £76,392 which is a material depreciation on FY25.

This position arose because of the reduced billing of work in progress following the LAA cyber-attack. The disruption affected the Law Centre's ability to convert completed and ongoing Legal Aid work into billed income within the expected timescales, creating significant cash flow pressures during the year.

In order to remain operational, continue paying staff and suppliers, and maintain services for clients, the Trustees authorised the use of reserves to support cash flow. This decision was not taken lightly but was considered necessary to protect the continuity of the Law Centre's charitable activities during a period of exceptional external disruption.

The Trustees and Management Team are actively monitoring the reserves position through regular financial reporting and cash flow forecasting. As billing recovers and income is received, the Law Centre's priority will be to rebuild unrestricted reserves and bring them back into line with the reserves policy, while continuing to manage expenditure carefully and protect essential service delivery.

WILTSHIRE LAW CENTRE

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

Significant events

Income generation and Sustainable Growth

The significant growth of our Housing Legal Aid income and receipt of several generous charitable grants have given us confidence that, in the coming years, Southern England Law Centre will continue to meet the growing level of need resulting from the reduction of other regional services and the continuing cost-of-living crisis. We would like to thank all the organisations that have supported us during the 2025-2026 financial year, and we look forward to working with all of you in the future. We are grateful for the funding we received in 2025-2026 from the following organisations:

- Gloucestershire County Council & Gloucester City Council
- Access to Justice Foundation
- A&O Shearman LLP
- The Ministry of Justice

LAA income was the Law Centre's principal income stream in 2025-26, generating £666,050. This represented approximately 69% of total income of £960,995 and funded the largest part of our housing legal advice and representation work, including Legal Help, Help at Court, certificated Legal Aid work and Housing Loss Prevention Advice Service activity.

Donations and grants were the next most significant source of income, totalling £79,370, or approximately 8% of total income. Although smaller than Legal Aid income, this funding is strategically important because it supports areas of work that are not fully covered by Legal Aid, including welfare benefits advice and representation, partnership activity and service development.

Other earned income totalled £76,263, also representing approximately 8% of total income. This income provides an important supplement to Legal Aid and grant funding and contributes to the Law Centre's ability to cover core operating costs and maintain service capacity.

The remaining income was made up of a combination of smaller income streams and balances across restricted and unrestricted funds. Taken together, these sources help the Law Centre manage cash flow, maintain operational resilience and continue delivering free and low-cost specialist legal services across its expanding geographic area.

Overall, the figures show that the Law Centre remains heavily dependent on LAA income, with grants, donations and other earned income providing essential but comparatively smaller contributions. This reinforces the importance of maintaining strong Legal Aid billing and caseworker performance management processes, diversifying income where possible, and securing grant funding for services that cannot be sustained through Legal Aid alone. The disruption caused by the LAA cyber-attack had a significant impact on the timing of Legal Aid income. Although substantial work had been undertaken and recorded as work in progress, the Law Centre was unable to realise that income through billing at the normal rate. This created a timing gap between the delivery of services and the receipt of income, placing pressure on cash flow during the year. As LAA income is the Law Centre's principal income stream, the lack of realised billing was particularly significant: it reduced available cash, contributed to the need to draw on reserves to meet operating costs, and reinforced the importance of restoring billing capacity and monitoring cash flow closely as part of the Law Centre's financial recovery planning.

Plans for future periods

As mentioned above, in May 2025, the Board agreed the new three-year Strategic Plan for 2025-2028. Our priorities over this period will be to continue to:

1. Build access to justice
2. Ensure the resilience of the Law Centre
3. Work to regrow the specialist legal advice desert

In delivering these aims we will work to ensure that we continue to provide an exceptional service for our clients, secure sustainable funding from diverse revenue streams, both Legal Aid income and grants, focus on the recruitment and retention of staff, particularly in supervisory roles, and assume a leading role in the provision of social welfare law across all of the geographical areas that we serve.

WILTSHIRE LAW CENTRE

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

Structure, governance and management

The Board of Trustees is comprised of eight Trustees with a variety of skills, experience, and backgrounds. The Trustee Board met regularly throughout the year to ensure that the Law Centre continued to operate in accordance with its Objects.

The Trustee Board is committed to ambitious standards of corporate governance and complies with the principles and practices set out in the Law Centre's Network Governance Manual and our own internal Trustee Manual.

The members of the Trustee Board are listed in 'Reference and Administrative Information' above.

The members of the Trustee Board are also the charity Trustees and company Directors of the Law Centre.

Decision making and delegation

The Board is responsible for the overall strategic development and risk monitoring of the Law Centre. The Law Centre employs a Managing Director and Senior Solicitor, an Operations Manager, a Projects Manager, administrative staff and legal practitioners.

The Managing Director and Senior Solicitor is responsible to the Board of Trustees for the day to day running of the organisation. In 2025-2026, we continued to delegate most operational responsibilities to the Law Centre staff through the Managing Director and Senior Solicitor.

Reward, pay and benefits

In July 2025 the Trustees approved a new Reward, Pay and Benefits policy for the Law Centre.

The Managing Director and Board of Trustees are responsible for:

- Annually recommending a budget for overall pay and other rewards (including but not limited to salary, pension, benefits in kind etc.), including allocation for any pay increase; and
- Completing an annual review of this policy.

The Managing Director has delegated responsibility for allocation of the reward budget and may engage with the Operations Manager and supervisors, as deemed appropriate, to support pay and benefits related decision making, ensuring integrity and fairness in alignment with delivering the Law Centre's objectives.

Rates of pay for roles at the Law Centre are set using the following criteria:

- Sector comparisons by gathering market intelligence from other Law Centres and relevant comparators, where available
- Our own data on existing rates of pay and regional pay variations
- Local solicitors' rates of pay for equivalent roles
- Public/private sector comparisons
- Secured funding

Relationship with the Law Centres Network

The Law Centre is part of the Law Centre's Network (LCN). LCN is the representative body for Law Centres and was established to serve as the coordinating body and collective voice of Law Centres. Throughout 2025-26 we continued to engage with LCN in the following ways:

- Attended webinars, trainings and weekly manager meetings
- Completed the annual member feedback survey
- Updated our policies and procedures in line with LCN guidance on best-practice
- Attended the LCN Annual Conference and AGM
- Supported an employee to act as an LCN executive committee member

WILTSHIRE LAW CENTRE

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

Relationships with related parties

The Law Centre continues to engage with key regional partners, including courts, regulators, funders, practitioner networks, advice agencies, local authorities, referral partners and community groups. Specifically, we work with the following partners:

Courts

- Aldershot
- Basingstoke
- Bath
- Bristol
- Gloucester
- Isle of Wight
- Portsmouth
- Salisbury
- Southampton
- Swindon
- Winchester
- Worcester

Regulators

- Charity Commission
- Companies House
- LAA
- Solicitors Regulatory Authority
- Legal Ombudsman

Funding partners

- Access to Justice Foundation
- Allen Overy Shearman
- Gloucester City Council
- Gloucestershire County Council
- Ministry of Justice

WILTSHIRE LAW CENTRE

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

Governing Document, Constitution and Trustees

Governing Document

The Law Centre is governed by its Memorandum and Articles of Association, as amended in December 2023. The registered name of the charity is Wiltshire Law Centre and the working name is Southern England Law Centre. The charity was incorporated as a company limited by guarantee on 1 March 1984.

How the Law Centre is constituted

The Law Centre is a registered charity and a company limited by guarantee. It is incorporated, and the registered office of the charity is, in England. The maximum liability of each member is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the charity in the event of its being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member, for: (1) payment of the Charity's debts and liabilities incurred before he, she or it ceases to be a member; (2) payment of the costs, charges and expenses of winding up; and (3) adjustment of the rights of the contributories among themselves.

Appointment of Trustees

Trustees are recruited through a four-stage selection process:

- **Stage 1** – The applicant completes and submits the Trustee application form.
- **Stage 2** – If the application is satisfactory, the applicant will be invited to have separate informal conversations with both the Chair of the Board of Trustees and the Managing Director/Senior Solicitor. If the Chair and the applicant wish to proceed, the applicant will be invited to observe a Trustee Board meeting.
- **Stage 3** – After observing a Trustee Board meeting there will be a formal interview with a panel comprising the Chair and another Trustee. Due diligence checks will also be carried out.
- **Stage 4** – Following a satisfactory interview, and the completion of the due diligence process, the applicant will be invited to observe a second Trustee Board meeting. After this meeting the Trustees will decide whether they wish to proceed with the appointment to the Board.

Our Memorandum and Articles of Association allow the Trustees to appoint a person who is willing to act as a Trustee. A Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting and must not be taken into account in determining the Trustees who are to retire by rotation.

In accordance with our Memorandum and Articles of Association, at our Annual General Meeting one-third of the Directors, or, if their number is not three or a multiple of three, the number nearest to one-third, must retire from office, in order of longest serving. They may then be re-appointed as a Trustee by ordinary resolution.

No other persons or external bodies are entitled to appoint Trustees to the Board.

The Law Centre has no subsidiary undertakings.

WILTSHIRE LAW CENTRE

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

Induction and training of trustees

The Law Centre has developed a comprehensive Trustee Manual, containing all relevant policies and procedures for Board members, which is sent to all new Board members at the time of appointment.

Induction

New Board members are required to do the following:

- Get to know the Law Centre (including the Governing Document and key policies).
- Understand the background of the Law Centre
- Understand their role within the organisation
- Agree to the Trustee Code of Conduct and Confidentiality Agreement

Training and development

The Law Centre has a training and development policy for Trustees. It includes certain mandatory induction activities for new Trustees and ongoing training and development opportunities for all Trustees. This policy is intended to help Trustees meet their legal and ethical obligations and ensure the ongoing good governance of the Law Centre. The Law Centre expects all its Trustees to take responsibility for their own development plans and to demonstrate personal commitment to assessing their own training needs and requirements. The Chair of the Board of Trustees reviews and supports the training activities of Trustees.

To support this activity, Trustees are expected to engage in regular one-to-one meetings with the Chair of the Board of Trustees. These meetings will include, but are not limited to:

- Reflections on overall performance of the Board.
- Reflections on their personal contribution to the Board.
- Their own requirements for development opportunities.
- Objective setting within the context of the Trustee role.
- Their professional and personal development more generally.
- Any topics not arising at regular meetings.

The Board will also identify any collective training requirements by completing an annual governance self-assessment exercise.

WILTSHIRE LAW CENTRE

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

Trustees

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

Mr A J A Allan

Ms M L Ferris

Mr W A Johnson

Mr N C E S J Mellis

Mr G F Robertson

Mr R P C Hazell

Mr M C Nwoye

(Appointed 1 October 2025)

Mr C M Dibley

(Appointed 26 November 2025)

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

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



Mr A J A Allan

Chair of the Board of Trustees

Date: 17/09/26

WILTSHIRE LAW CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors of Wiltshire Law Centre for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

WILTSHIRE LAW CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WILTSHIRE LAW CENTRE

I report to the trustees on my examination of the financial statements of Wiltshire Law Centre (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Roger Downes FCA
bk plus Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Date: 22 September 2026

WILTSHIRE LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income and endowments from:							
Donations and legacies	3	1,343	-	1,343	320	-	320
Charitable activities	4	-	78,027	78,027	-	96,725	96,725
Other trading activities	5	877,810	-	877,810	884,433	-	884,433
Investments	6	3,815	-	3,815	8,387	-	8,387
Other income	7	-	-	-	135	-	135
Total income		882,968	78,027	960,995	893,275	96,725	990,000
Expenditure on:							
Charitable activities	8	1,057,389	83,745	1,141,134	820,439	86,979	907,418
Total expenditure		1,057,389	83,745	1,141,134	820,439	86,979	907,418
Net income/(expenditure) and movement in funds		(174,421)	(5,718)	(180,139)	72,836	9,746	82,582
Reconciliation of funds:							
Fund balances at 1 April 2025		827,086	19,746	846,832	754,250	10,000	764,250
Fund balances at 31 March 2026		652,665	14,028	666,693	827,086	19,746	846,832

The notes on pages 28 to 36 form part of these financial statements.

WILTSHIRE LAW CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Work in progress	13	576,273		440,776	
Debtors	14	14,978		10,223	
Cash at bank and in hand		212,530		445,073	
		<u>803,781</u>		<u>896,072</u>	
Creditors: amounts falling due within one year	15	(137,088)		(49,240)	
Net current assets			666,693		846,832
The funds of the charity					
Restricted funds	16		14,028		19,746
Unrestricted funds	17		652,665		827,086
			<u>666,693</u>		<u>846,832</u>

The notes on pages 28 to 36 form part of these financial statements.

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

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

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

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

The financial statements were approved by the trustees on 17/9/26.....



Mr A J A Allan

Chair of the Board of Trustees

Company registration number 01796532 (England and Wales)

WILTSHIRE LAW CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash absorbed by operations	22		(236,358)		(80,358)
Investing activities					
Proceeds from disposal of investments		-		106,467	
Investment income received		3,815		8,387	
Net cash generated from investing activities			3,815		114,854
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(232,543)		34,496
Cash and cash equivalents at beginning of year			445,073		410,577
Cash and cash equivalents at end of year			212,530		445,073

The notes on pages 28 to 36 form part of these financial statements.

WILTSHIRE LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Wiltshire Law Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Sanford House, Sanford Street, Swindon, Wiltshire, SN1 1HE, England.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have reviewed the financial position of the charity and its projected cash flows for a period of greater than 12 months from the date of approval of these financial statements. The trustees believe that no material uncertainties exist. The budgeted income and expenditure is sufficient for the charity to be able to continue as a going concern. As a result the trustees have drawn up these financial statements on that basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from donations and grants is recognised on receipt. Income from fees for services is recognised at the point of invoicing. Income from movement in work-in-progress is recognised in the accounting period in which the evaluated work-in-progress was created.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

WILTSHIRE LAW CENTRE

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

1 Accounting policies (Continued)

1.6 Taxation

As a recognised charity, the company is exempt from Corporation Tax so far as it relates to its charitable objects. It is not, however, exempt from VAT, and irrecoverable VAT is included as a separate cost category.

1.7 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.8 Work-in-progress

Work-in-progress is recognised at the cost of labour involved on a case by case basis less an appropriate reduction for irrecoverability.

1.9 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	1,343	320

4 Income from charitable activities

	Restricted funds 2026 £	Restricted funds 2025 £
Grants		
Grants	78,027	96,725

WILTSHIRE LAW CENTRE

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

4 Income from charitable activities (Continued)

Performance related grants analysis

	Grants 2026 £	Grants 2025 £
Gloucestershire County Council	50,000	40,500
Legal Education Foundation	-	30,000
Ministry of Justice	14,027	22,225
A&O Shearman LLP	10,000	-
Access to Justice Foundation	4,000	4,000
	<u>78,027</u>	<u>96,725</u>

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fees for services	742,313	756,965
Movement in work-in-progress	135,497	127,468
Other trading activities	<u>877,810</u>	<u>884,433</u>

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	<u>3,815</u>	<u>8,387</u>

7 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
GLC post-merger income	<u>-</u>	<u>135</u>

WILTSHIRE LAW CENTRE

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

8 Expenditure on charitable activities

	Charitable expenditure 2026 £	Charitable expenditure 2025 £
Direct costs		
Staff costs	772,609	621,416
Other operating leases	36,595	31,005
Telephone and internet	11,591	10,720
Travel and subsistence	6,332	9,795
Sundries	12,378	14,298
Legal and professional	221,804	155,477
Partner costs	16,384	7,859
Consulting fees	2,315	1,326
Rent and service charges	13,342	12,581
Insurance	4,388	4,201
Subscriptions	15,009	12,180
Advertising	2,145	150
Staff training and recruitment	14,343	13,025
Postage and stationery	6,732	5,894
Irrecoverable VAT	2,241	3,626
	<u>1,138,208</u>	<u>903,553</u>
Share of support and governance costs (see note 9)		
Support	2,926	3,865
	<u>1,141,134</u>	<u>907,418</u>
Analysis by fund		
Unrestricted funds	1,057,389	820,439
Restricted funds	83,745	86,979
	<u>1,141,134</u>	<u>907,418</u>

9 Support costs allocated to activities

	2026 £	2025 £
	2,926	3,865
	<u>2,926</u>	<u>3,865</u>
Analysed between:		
Charitable expenditure	2,926	3,865
	<u>2,926</u>	<u>3,865</u>

WILTSHIRE LAW CENTRE

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

10 Net movement in funds

2026 £	2025 £
-----------	-----------

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

Fees payable to the charity's independent examiner:

- for the independent examination of the charity's financial statements	1,550	1,900
- for other financial services	1,376	1,965
	<u>2,926</u>	<u>3,865</u>

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

2026 Number	2025 Number
24	21
<u>24</u>	<u>21</u>

Employment costs

2026 £	2025 £
-----------	-----------

Wages and salaries	653,204	558,175
Social security costs	70,164	44,696
Other pension costs	49,241	18,545
	<u>772,609</u>	<u>621,416</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

2026 Number	2025 Number
-	1
<u>-</u>	<u>1</u>

13 Work in progress

2026 £	2025 £
-----------	-----------

Work in progress	576,273	440,776
	<u>576,273</u>	<u>440,776</u>

WILTSHIRE LAW CENTRE

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

14 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	9,500	4,666
Other debtors	-	563
Prepayments and accrued income	5,478	4,994
	<u>14,978</u>	<u>10,223</u>

15 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	41,015	31,573
Trade creditors	13,735	11,874
Other creditors	80,788	3,793
Accruals and deferred income	1,550	2,000
	<u>137,088</u>	<u>49,240</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
A&O Shearman LLP	-	10,000	(10,000)	-
GCC - Deliver Legal Aid Work	-	12,000	(12,000)	-
GCC - Deliver Benefits Support Work	19,746	38,000	(43,718)	14,028
Ministry of Justice	-	14,027	(14,027)	-
Access to Justice	-	4,000	(4,000)	-
	<u>19,746</u>	<u>78,027</u>	<u>(83,745)</u>	<u>14,028</u>

WILTSHIRE LAW CENTRE

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

16 Restricted funds

(Continued)

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Nationwide Building Society	10,000	-	(10,000)	-
GCC - Deliver Legal Aid Work	-	12,000	(12,000)	-
GCC - Deliver Benefits Support Work	-	28,500	(8,754)	19,746
Legal Education Foundation	-	30,000	(30,000)	-
Ministry of Justice	-	22,225	(22,225)	-
Access to Justice	-	4,000	(4,000)	-
	<u>10,000</u>	<u>96,725</u>	<u>(86,979)</u>	<u>19,746</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Designated fund - Operational Reserve	205,000	-	-	25,000	230,000
General funds	622,086	882,968	(1,057,389)	(25,000)	422,665
	<u>827,086</u>	<u>882,968</u>	<u>(1,057,389)</u>	<u>-</u>	<u>652,665</u>

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Designated fund - Operational Reserve	205,000	-	-	-	205,000
General funds	549,250	893,275	(820,439)	-	622,086
	<u>754,250</u>	<u>893,275</u>	<u>(820,439)</u>	<u>-</u>	<u>827,086</u>

At the year end, the charity's operational reserve amounted to £230,000. In assessing the level of reserves freely available to support operations, the trustees note that £76,392 of this balance was represented by freely available (cash) resources, with the remainder supported by Work in Progress balances. Accordingly, the level of reserves immediately available in cash is significantly lower than the reported Operational Reserve balance. The trustees monitor both the overall reserves positions and the availability of liquid funds when assessing the adequacy of reserves and the charity's financial resilience.

WILTSHIRE LAW CENTRE

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

18 Movement in Funds

Items in restricted funds include:

A&O Shearman

To fund our benefits and advocacy programme.

Gloucestershire County Council

Supporting the delivery of legal aid work and benefits support work in Gloucestershire.

Legal Education Foundation

To assist with expansion to cover our work in the county of Hampshire.

Ministry of Justice and Access to Justice

Training grants.

Designated funds represent:

Operational Reserve

Funds to cover three months operational costs and potential redundancies.

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:-

- i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds: or
- ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

WILTSHIRE LAW CENTRE

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

19 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Current assets/(liabilities)	652,665	14,028	666,693
	<u>652,665</u>	<u>14,028</u>	<u>666,693</u>
	<u><u>652,665</u></u>	<u><u>14,028</u></u>	<u><u>666,693</u></u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	827,086	19,746	846,832
	<u>827,086</u>	<u>19,746</u>	<u>846,832</u>
	<u><u>827,086</u></u>	<u><u>19,746</u></u>	<u><u>846,832</u></u>

20 Contingent liabilities

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the Trustees no such liability exists at the year end.

21 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

22 Cash absorbed by operations	2026 £	2025 £
(Deficit)/surplus for the year	(180,139)	82,582
Adjustments for:		
Investment income recognised in statement of financial activities	(3,815)	(8,387)
Movements in working capital:		
(Increase) in work in progress	(135,497)	(127,468)
(Increase) in debtors	(4,755)	(4,444)
Increase/(decrease) in creditors	87,848	(22,641)
Cash absorbed by operations	<u>(236,358)</u>	<u>(80,358)</u>