

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**UNAUDITED FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2017**

**Registered No: 06852308**

**Registered Charity No: 1131259**



**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2017**

**CONTENTS**

	<b>Page</b>
Company information	1
Trustees' report	2 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6 - 7
Statement of financial activities	8
Balance sheet	9
Notes	10 - 14

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**COMPANY INFORMATION**

**YEAR ENDED 31 AUGUST 2017**

**Trustees:**

Paul Rose  
Dinah Crystal  
Victoria Jew  
Fran Eccles-Bech  
Alasdair Outhwaite (resigned 01/05/17)  
Stephen Topson  
Tricia Chatterton (resigned 06/12/17)  
Rachel Stevens  
Elizabeth Treacy  
HHJ Graham Platts (appointed 04/04/17)  
Clare Johnson (appointed 04/04/17)  
Sabina Frediani (appointed 04/04/17)  
Heather Brent (appointed 04/04/17)

**Secretary:**

Victoria Jew

**Registered Office:**

c/o Gateley PLC  
Ship Canal House  
98 King Street  
Manchester  
M2 4WU

**Bankers:**

The Cooperative Bank plc  
PO Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 31 AUGUST 2017**

The trustees present their report and the financial statements for the year ended 31 August 2017. The trustees who served during the year and up to the date of this report and the company's principal address are set out on page 1.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

North West Legal Support Trust is a company limited by guarantee governed by the Memorandum and Articles of Association dated 19 March 2009. It is registered as a charity with the Charity Commission.

**Organisational structure**

The charity operates through the Trustees who meet on a regular basis. There are no employed staff or volunteers.

**Recruitment and training of trustees**

Trustees are recruited from within the legal profession and receive such training as is appropriate for a Charity of this size and type.

**Reserves policy and risk management**

The Trustees look to make grants on a regular basis and do not expect to hold significant sums for any length of time. A small balance will be maintained at all times and grants will only be made to those organisations which present as properly managed and administered. All meetings of the Trustees are properly minuted and cheques require two signatories.

**OBJECTIVES AND ACTIVITIES**

**Charitable objects**

The Trust's objects, as laid out in the Trust Deed, are the provision of financial and other support to persons or organisations that provide, or organise or facilitate the provision of, legal advice or assistance (by way of representation or otherwise) which is free of charge, including such financial support as is envisaged by section 194 of the Legal Services Act 2007 (as amended or re-enacted from time to time), directly or indirectly to people who are in need of such assistance by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; and the promotion of such other purposes aimed at improving access to justice being exclusively charitable according to the law of England and Wales as the Trustees may from time to time determine. In shaping the trust's objects and keeping them updated for the year the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**REPORT OF THE TRUSTEES (CONT...)**

**YEAR ENDED 31 AUGUST 2017**

**Achievements and performance**

The North West Legal Support Trust has now completed its eighth full year of operation and has continued to base its operations and fund raising throughout the North West.

As in previous years the main activity of the Trust has been to organise legal walks supported by all the organisations that provide legal advice whether in the professional sector, the voluntary sector and also including the Judiciary. All have participated in the walks which have been organised in Manchester, Liverpool, Carlisle and Preston so that a large part of the Region has been involved in our activities.

The main fundraising has been from those who have participated in the Walks in addition there have been quizzes, bake offs and other events which have raised funds.

In the year under review donations totalling £36,755 (2016 – £39,903) have been made to law centres, citizens advice bureau, and other organisations offering free legal advice within the region.

The Trustees once again wish to acknowledge the support received from the Access to Justice Foundation (ATJF) which has been of enormous help and also our thanks to all those individuals and organisations that have supported our work.

Incoming resources totalled £27,769 (2016 - £27,317).

In the future the Charity intends to continue with its policy of organising legal walks as its main fundraising event but also to endeavour to raise further funds from the legal profession.

**Financial Review and going concern**

At the end of the financial period in question the Charity held cash of £4,422 which is the level of reserves that the Trustees regard as appropriate to ensure that the Charity has sufficient funds to meet any current expenditure and to be in a position to make a grant if an urgent request for assistance was received. The trustees general policy is to hold funds only for so long as it takes to arrange the publication of a donations round, receive applications and to adjudicate on such applications after having received any further information requested.

The income received by the Charity is seasonal, the main funds being received in May, September and October and therefore the main grants rounds are usually in the middle and at the end of a calendar year.

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**REPORT OF THE TRUSTEES (CONT...)**

**YEAR ENDED 31 AUGUST 2017**

During the period in question there was a duplication of payments due to the Charity from the ATJF which were then properly distributed by the charity in the form of grants. It was then discovered that the amount received was paid in error which has put the reserves at an overdrawn position at the year end. It was agreed that no repayment would be made but that the overpayment would be deducted from monies that would become due to the Charity from the ATJF in the next accounting period. This in fact enabled the Charity to make increased grants in the current financial year but which will be balanced by correspondingly fewer grants in the next financial period.

This error has had no impact on the Charities ability to trade as a going concern because of the agreement with ATJF and the knowledge that future income streams would redress the position in a short timescale.

The Charity adopts a policy of making as many grants as possible whilst retaining sufficient funds to meet its current and foreseeable liabilities.

**Reference and administrative details**

Company No. 06852308

Charity No. 1131259

Registered Office. C/O Gateley PLC, Ship Canal House, 98 King Street, Manchester, M2 4WU

**Auditors**

The trustees consider that for the year ended 31 August 2017 the company was entitled to exemption from a statutory audit.

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

By order of the Trustees.



Paul Rose - Trustee

Date: 30.5.18

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**YEAR ENDED 31 AUGUST 2017**

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

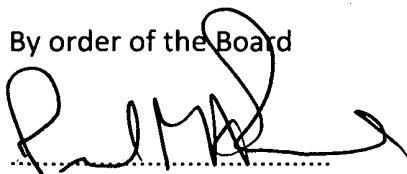
Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

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

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

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

By order of the Board



Paul Rose - Trustee

Date: 30.05.2018.

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**Independent examiner's report to the trustees of North West Legal Support Trust**

We report on the accounts of the company for the year ended 31 August 2017, which are set out on pages 8 to 14.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to our attention

**Basis of independent examiner's report**

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

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; and
  - to prepare accounts which accord with the methods and principles set out in the Charities SORP (FRS 102) or

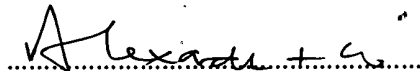


**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**Independent examiner's report to the trustees of North West Legal Support Trust**

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

Alexander & Co  
ICAEW Chartered Accountants  
17 St Ann's Square  
Manchester  
M2 7PW

.....

Signed

Date 30/5/18

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**STATEMENT OF FINANCIAL ACTIVITIES  
(including consolidated income and expenditure account)**

**FOR THE YEAR ENDED 31 AUGUST 2017**

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 (restated) £
<b>Income:</b>					
Voluntary income	2	26,688	1,081	27,769	27,310
Investment income	3	-	-	-	7
		-----	-----	-----	-----
<b>Total income</b>		<b>26,688</b>	<b>1,081</b>	<b>27,769</b>	<b>27,317</b>
		=====	=====	=====	=====
<b>Expenditure</b>					
Costs of raising funds		1,332	-	1,332	2,045
Charitable activities		34,579	2,176	36,755	39,903
Governance costs		7,388	-	7,388	5,108
		-----	-----	-----	-----
<b>Total expenditure</b>	5	<b>43,299</b>	<b>2,176</b>	<b>45,475</b>	<b>47,056</b>
		=====	=====	=====	=====
<b>Net income/(expenditure) and net Movement in funds for the year</b>		<b>(16,611)</b>	<b>(1,095)</b>	<b>(17,706)</b>	<b>(19,739)</b>
Total funds brought forward		15,430	1,095	16,525	36,264
		-----	-----	-----	-----
<b>Total funds carried forward</b>	10	<b>(1,181)</b>	<b>-</b>	<b>(1,181)</b>	<b>16,525</b>
		=====	=====	=====	=====

The notes on pages 10 to 14 form part of these financial statements.

There are no recognised gains or losses in 2017 or 2016 other than the result for the years.

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**BALANCE SHEET  
AS AT 31 AUGUST 2017**

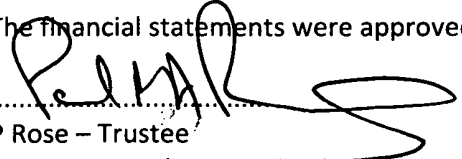
	Note	2017		2016	
		£	£	£	£
<b>Current Assets</b>					
Debtors	6	286		1,107	
Cash at bank and in hand		4,422		16,180	
		-----		-----	
		4,708		17,287	
<b>Creditors - amounts falling due within one year</b>	7	5,889		762	
		-----		-----	
<b>Net Current Assets</b>			(1,181)		16,525
			-----		-----
<b>Total Assets Less Current Liabilities</b>			(1,181)		16,525
			-----		-----
<b>Net assets</b>	8		(1,181)		16,525
			=====		=====
<b>Income Funds</b>					
Restricted funds	9		-		1,095
Unrestricted funds	10		(1,181)		15,430
			-----		-----
			(1,181)		16,525
			=====		=====

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) the members have not required the company to obtain an audit of its financial statements for the year in accordance with Section 476; and
- (c) that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the board of Trustees and authorised for issue on 30.5.18

  
P Rose – Trustee

Company number 06852308

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2017**

**1. Accounting Policies**

**Company information**

North West Legal Support Trust is a private company limited by guarantee and not having a share capital, it is incorporated in England and Wales. The registered office is c/o Gateley PLC, Ship Canal House, 98 King Street, Manchester, M2 4WU.

The principal accounting policies adopted, judgements and key source estimation uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of accounting**

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements are prepared in pound sterling and all figures are rounded to the nearest whole pound.

North West Legal Support Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

This is the first period the entity has prepared accounts in accordance with FRS 102 and the transition date is 1 September 2015.

**(b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items were reviewed but no restatements were required.

**(c) Preparation of the accounts on a going concern basis**

The Trust reported a cash outflow of £11,758 for the year. The trustees are of the view that despite the general fund being overdrawn at the period end the charity is a going concern. The trustees have agreed with the third party who duplicated a remittance to them creating this overdrawn situation that the amount would not be repaid but would be matched against future monies received to them.

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2017**

**(d) Incoming resources**

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

**(e) Resources expended**

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:

- Costs of generating voluntary income comprises those costs incurred by the charity in raising income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

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

**(f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for donations to specific third parties.

**(g) Debtors**

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

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2017**

**(h) 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.

**(i) Creditors and provisions**

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

**(j) Financial instruments**

The trust 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.

**(k) Restatement of prior year**

The comparative amounts at 31 August 2016 have been restated to reflect a £4,000 donation received and £4,000 governance cost not previously recognised. There is no change to the net expenditure or net assets as previously reported.

<b>2. Voluntary income</b>	<b>2017</b>	<b>2016 (restated)</b>
	<b>£</b>	<b>£</b>
Donations	27,769	27,310
	-----	-----
	27,769	23,310
	=====	=====
<b>3. Investment income</b>	<b>£</b>	<b>£</b>
Bank interest received	-	7
	=====	=====

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

**FOR THE YEAR ENDED 31 AUGUST 2017**

**4. Employees**

The company did not employ any persons during the year. The trustees did not receive any remuneration during the year nor were they reimbursed for any expenses.

**5. Costs of charitable activities - by fund type**

	<b>Unrestricted funds</b>	
	<b>2017</b>	<b>2016</b>
		<b>(restated)</b>
	<b>£</b>	<b>£</b>
Costs of generating voluntary income	1,332	2,045
Charitable expenditure	34,579	39,294
Professional – Accountancy	1,326	787
Office expenses - Admin costs	6,062	4,321
	-----	-----
	43,299	46,447
	=====	=====

	<b>Restricted funds</b>	
	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Charitable expenditure	2,176	609
	=====	=====

**6. Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Prepayments	286	273
Trade debtors	-	834
	-----	-----
Total Debtors	286	1,107
	=====	=====

**7. Creditors - amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Accruals	1,320	762
Other Creditors	4,569	-
	-----	-----
	5,889	762
	=====	=====

**NORTH WEST LEGAL SUPPORT TRUST  
(PRIVATE COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

**FOR THE YEAR ENDED 31 AUGUST 2017**

**8. Analysis of net assets between funds**

	<b>Total funds</b>	
	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 August 2017 as represented by:		
Current assets	4,708	17,287
Creditors: amounts falling due within one year	(5,889)	(762)
	-----	-----
	(1,181)	16,525
	=====	=====

**9. Restricted funds**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Opening funds	1,095	-
Incoming resources	1,081	1,704
Outgoing resources	(2,176)	(609)
	-----	-----
Closing funds	-	1,095
	=====	=====

**10. Unrestricted funds**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Opening funds	15,430	36,264
Incoming resources	26,688	25,613
Outgoing resources	(43,299)	(46,447)
	-----	-----
Closing funds	(1,181)	15,430
	=====	=====

**11. Controlling Party**

In the opinion of the trustees there is no overall controlling party of the company.

**12. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.