ROCHDALE LAW CENTRE
(a company Limited by Guarantee)

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED MARCH 31, 2011

CHARITY NO 1006740
COMPANY NO 2584471
ROCHDALE LAW CENTRE
(a company Limited by Guarantee)

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ROCHDALE LAW CENTRE
(a company Limited by Guarantee)

Reference and administrative details

Management Committee
(Trustees and Directors)

Ghulam Shahzad  (Chair)
Peter Brierley  (Treasurer)
Alan Blacker  (Secretary)
Steven Anthony Cooke  (Vice Chair)
Rosemary Jones  (Member)
Ian Mann  (Member)
Peter Rush  (Member)

Day to day management of the Law Centre and management of the legal works is delegated by the management committee to the Senior Solicitor, Gillian Quine, and the staff management team.

Company Secretary

Gillian Quine

Registered Office
 Operational address

Rochdale Law Centre
15 Drake Street
Rochdale
OL16 1RE

Auditors

Morriss Gregory
Chartered Accountants
and Registered Auditors
County End Business Centre
Jackson Street
Springhead
Oldham
OL4 4TZ

Bankers

Co-operative Bank plc
Olympic House
6 Olympic Court
Montford Street
Salford
M5 2QP
INDEPENDENT AUDITORS’ REPORT TO ROCHDALE LAW CENTRE
UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts, together with the financial statements of Rochdale Law Centre for
the year ended March 31, 2011 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006 Our
work has been undertaken so that we might state to the company those matters we are required to state to it in
a special auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept
or assume responsibility to anyone other than the company for our work, for this report, or for the opinions
we have formed

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the
Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is
entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have
been properly prepared in accordance with the regulations made under that section and to report our opinion
to you

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In
accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference
to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated
accounts to be delivered are properly prepared

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section
444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance
with the regulations made under that section

Alan Brooks FCA
Senior Statutory Auditor

For and on behalf of
MORRIS GREGORY
CHARTERED ACCOUNTANTS
and
STATUTORY AUDITORS
OLDHAM

December 21, 2011
## Abbreviated Balance Sheet

### At March 31, 2011

<table>
<thead>
<tr>
<th>Notes</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>124,975</td>
<td>129,591</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors and prepayments</td>
<td>66,042</td>
<td>27,895</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>175,317</td>
<td>163,077</td>
</tr>
<tr>
<td></td>
<td>241,359</td>
<td>190,972</td>
</tr>
<tr>
<td>Creditors, amounts falling due within one year</td>
<td>(61,405)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net current assets</strong></td>
<td>179,954</td>
<td>138,324</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td>£ 304,929</td>
<td>£ 267,915</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>304,929</td>
<td>267,915</td>
</tr>
<tr>
<td><strong>Total funds</strong></td>
<td>£ 304,929</td>
<td>£ 267,915</td>
</tr>
</tbody>
</table>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Management Committee on December 21, 2011 and signed on their behalf by -

\[\text{Ghulam Rasul Shahzad}\]

Chairman

The notes on pages 4 to 6 form part of these abbreviated accounts.
1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been applied consistently throughout the year and in the preceding year on an accruals basis. The Company has taken advantage of the exemption in Financial Reporting Standard 1 from producing a cash flow statement on the grounds that it is a small company.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and the 2005 Statement of Recommended Practice for accounting and reporting by Charities. The financial statements are prepared under the historical cost convention, and in accordance with applicable accounting standards and incorporate the results of the charity’s operations which are described in the Trustees report and which are continuing.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Items are only capitalised where the purchase price exceeds £250.

Depreciation is provided on the cost of tangible fixed assets in order to write off such cost after taking account of residual scrap values over the expected useful lives as follows:

- Equipment: 25% straight line basis
- Furniture, fixtures and fittings: 15% reducing balance basis
- Freehold building: 1% straight line basis

1.3 Total incoming resources

Total incoming resources as shown in the Statement of Financial Activities includes the amounts recovered from the Legal Services Commission, Rochdale MBC and others in relation to casework, and, related income in support of the provision of these services within the Borough.

1.4 Revenue grants and fees for contracted services

Revenue grants and contract income are credited to the income and expenditure account for the period for which they are awarded. Other income and fees are credited to the income and expenditure account in the period in which the related work is undertaken so as to match the sources of income with the costs they are intended to cover.

1.5 Total resources expended

Expenditure is classified in the Statement of Financial Activities under costs of generating voluntary and charitable activities income and governance costs rather than classified by type of expense. Many costs are directly attributable to the charitable activities or to management and administration. Any remaining costs are allocated to these headings on a basis consistent with the use of these resources.
1.6 Staff costs and overheads

Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

1.7 Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Any expenditure, which meets these specific purposes, is charged to restricted funds, together with a fair allocation of overhead and support costs.

1.8 Unrestricted funds

Unrestricted funds are grants, contract income, donations and other incoming resources received or generated for the Charity’s purposes. These funds are available to further the general objectives of the Company at the discretion of the Directions (see also Note 1.9)

1.9 Designated funds

Designated funds are funds set aside from within unrestricted funds for specific future uses. The proposed uses and the amounts set aside are explained further in the Annual Report and in Note 13 in the financial statements.

1.10 Deferred income

Fees, grants or contract income of a revenue nature are credited to incoming resources in the period in which they are receivable. Any of this income received in advance for specific future periods are carried forward under restricted funds or deferred income as appropriate.

1.11 Pension contributions

The Company participates in the Greater Manchester Pension Fund (GMPF), an independently administered defined benefit scheme which is externally funded and contracted out of the State Earnings Related Pension Scheme. The GMPF is valued every three years by a professional qualified independent actuary using the projected unit method, the rate of contribution payable being determined by the actuary. Pension costs are assessed on the latest actuarial valuation of the scheme and are accounted for on the basis of charging the cost of providing pensions over the period during which the Company benefits from its employees' services.
2. Tangible assets

<table>
<thead>
<tr>
<th>Cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>At April 1, 2010</td>
<td>£</td>
</tr>
<tr>
<td>and at March 31, 2011</td>
<td>181,678</td>
</tr>
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Depreciation

<table>
<thead>
<tr>
<th>At April 1, 2010</th>
<th>52,087</th>
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<tbody>
<tr>
<td>Charge for the year</td>
<td>4,616</td>
</tr>
<tr>
<td>At March 31, 2011</td>
<td>56,703</td>
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</tbody>
</table>

Net book value

<table>
<thead>
<tr>
<th>At March 31, 2011</th>
<th>£ 124,975</th>
</tr>
</thead>
<tbody>
<tr>
<td>At March 31, 2010</td>
<td>£ 129,591</td>
</tr>
</tbody>
</table>