ROCHDALE LAW CENTRE
(a company Limited by Guarantee)

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED MARCH 31, 2014
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Reference and administrative details

Management Committee
(Trustees and Directors)
Ghulam Shahzad (Chair)
Peter Brierley (Treasurer)
Alan Blacker (resigned November 11, 2013) (Secretary)
Steven Anthony Cooke (Vice Chair)/ (Secretary)
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
Morris 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
We have audited the financial statements of Rochdale Law Centre for the year ended March 31, 2014 on pages 8 to 18. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity’s members, as a body, in accordance with Chapter 3Part 16 of the Charities Act 2006. Our audit work has been undertaken so that we might state to the charity’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of board of trustees and auditor

As explained more fully in the Trustees Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion of the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board’s Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity’s circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity’s affairs as at March 31, 2014 and of its outgoing resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and

- have been prepared in accordance with the requirements of the Charities Act 2006.
In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made on Note 16 to the financial statements concerning the company's ability to continue as a going concern. The company incurred a net deficit of £67,782 during the year ended March 31, 2014 and has continued to incur a deficit since that date. These conditions, along with the other matters explained in note 16 to the financial statements, indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

Opinion of financial statements

In our opinion the information given in the Trustees Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or

- sufficient accounting records have not been kept or returns adequate for our audit

- the financial statements are not in agreement with the accounting records and returns; or

- we have not received all the information and explanations we require for our audit.

Alan Brooks F.C.A.
Senior Statutory Auditor

For and on behalf of
Morris Gregory
Chartered Accountants
and
Statutory Auditors
Oldham

December 17, 2014
ROCHDALE LAW CENTRE  
(a company limited by guarantee)  

ABBREVIATED BALANCE SHEET  
AT MARCH 31, 2014

<table>
<thead>
<tr>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Fixed assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>2</td>
<td>114,665</td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors and prepayments</td>
<td></td>
<td>26,223</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td></td>
<td>112,911</td>
</tr>
<tr>
<td></td>
<td></td>
<td>139,134</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>(43,392)</td>
<td>(33,221)</td>
</tr>
<tr>
<td>Net current assets</td>
<td></td>
<td>95,742</td>
</tr>
<tr>
<td>Net assets</td>
<td></td>
<td>£ 210,407</td>
</tr>
</tbody>
</table>

Funds

Restricted funds |       |       |
Unrestricted funds |       | 210,407 | 278,189 |
Total funds |       | £ 210,407 | £ 278,189 |

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 17, 2014 and signed on their behalf by:-

[Signature]
Trustee

GHULAM SHAHZAD

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:

<table>
<thead>
<tr>
<th>Asset</th>
<th>Depreciation Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td>25% straight line basis</td>
</tr>
<tr>
<td>Furniture, fixtures and fittings</td>
<td>15% reducing balance basis</td>
</tr>
<tr>
<td>Freehold building</td>
<td>1% straight line basis</td>
</tr>
</tbody>
</table>

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 M.B.C. 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.

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></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td>£</td>
</tr>
<tr>
<td>At April 1, 2013 and</td>
<td>£ 183,130</td>
</tr>
<tr>
<td>At March 31, 2014</td>
<td></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td>£</td>
</tr>
<tr>
<td>At April 1, 2013</td>
<td>65,770</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>2,695</td>
</tr>
<tr>
<td>At March 31, 2014</td>
<td>£ 68,465</td>
</tr>
<tr>
<td><strong>Net book value</strong></td>
<td>£</td>
</tr>
<tr>
<td>At March 31, 2014</td>
<td>114,665</td>
</tr>
<tr>
<td>At March 31, 2013</td>
<td>£ 117,360</td>
</tr>
</tbody>
</table>