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July 31, 2025

Sarah Blodgett, Esq.
Executive Director
New Hampshire Bar Foundation
2 Pillsbury St, Suite 300
Concord, NH 03301
Via email only: sblodgett@nhbar.org; croberts@nhbar.org

Dear Sarah,

Enclosed please find the FY 2025 IOLTA Grant Program final report for the award given to 603 Legal Aid, which includes a narrative and the following attachments:

- A. LSC Legal Problem Category/Code List
- B. 603 Legal Aid Cases by Legal Problem Category
- C. 603 Legal Aid Cases by Applicant County of Residence
- D. 603 Legal Aid Beneficiaries by Applicant County of Residence
- E. 603 Legal Aid Cases Sorted by Legal Problem Code and County
- F. Itemized Financial Statement for IOLTA-only Grant Revenue/Expenditure
- G. 603LA 2024 Audited Financial Statement
- H. Copies of Materials Funded by IOLTA

Thank you to the NH Bar Foundation Board and staff, including the IOLTA Committee, for your continued partnership and support. The IOLTA Grant provides us with crucial funding needed to provide direct legal services to thousands of New Hampshire residents in need.

Sincerely,

Ariel Clemmer

Ariel R. Clemmer
Executive Director

Enc.

FY 2025 IOLTA Grant Final Report

June 1, 2024-May 31, 2025

Award amount: \$430,000

Executive Director, Ariel R. Clemmer, Esq. | aclemmer@603legalaid.org

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603 Legal Aid's Purpose and Work Supported by the IOLTA Grant

603 Legal Aid (603LA) is the home of centralized intake for all civil legal services matters statewide, allowing us to provide low-income residents with greater access civil legal services through in-house advice and counsel from 603LA attorneys and paralegals, placement for direct representation with one of our many pro bono volunteer attorneys, referral to New Hampshire Legal Assistance (NHLA) for direct representation, or referral to other high-quality sources of information such as the NH Bar Association's LRS Modest Means program. We are New Hampshire's only Legal Services Corporation (LSC)-funded civil legal services organization and provide high-quality legal services to low-income individuals (specifically those individuals who are at or below 125% of federal poverty limit, and up to 200% in some circumstances) across the Granite State.

FY2025 Application Goals

For the FY 2025 grant cycle, IOLTA funds were granted to support the entirety of organizational work at 603LA. Goals for use of the funding included: 1) fully staffing our Intake Department; 2) fully staffing and expanding our Legal Department; 3) increasing recruitment and retention of pro bono volunteers; 4) supporting our Domestic Violence Emergency (DOVE) Project; and 5) expanding our on-site clinical offerings.

Status Report

1. Intake Department Staffing

603LA's Intake Department acts as the centralized entry point for people seeking assistance with their civil legal needs. The goal of unified intake is to provide a gateway to legal services so fewer applicants will get discouraged trying to navigate their options, and more applicants will receive appropriate services. Every day, our Intake Specialists conduct initial screenings, triage legal needs, and direct applicants to resources depending on the issue presented. In the past year (as of May 31, 2025), our Specialists handled 6,343 unique applications—75% of these (4,869) were via online applications, with the remainder being conducted by phone, walk-in, or at on-site clinics. An additional 783 callers received quick referrals to other sources without completing a full intake.

Of the total number of applicants, 3,823 intakes were rejected, with the largest category of these due to being "outside priorities" (1,302 cases, or 34%) meaning that those case types were not within our priority service areas. Another 20.4% of applicants were rejected due to lack of resources (780 applications) which identifies cases we could have served if we were fully staffed or had adequate pro bono resources. Other rejection reasons included clients who were over income (734 cases, or 19%), lack of client contact resulting in 603LA unable to complete their application (636 cases, or 16%), and conflicts of interest (94 cases, or 2.5%).

As the initial point of contact for people seeking legal assistance, not all applicants will qualify for services, nor does 603LA have capacity to assist all applicants who seek services. However, even when 603LA cannot provide services, we still provide them with referrals or resources that can help. Of the applicants that were rejected, 643 were referred to services provided by the Bar Association, 116 were referred directly to NHLA, and 147 were referred to providers of other services. Thus 25% of applicants whom 603LA is unable to assist still received information about who to contact for further assistance, a major benefit that the public receives from 603LA's centralized intake model.

The Department made significant infrastructure adaptations in FY 2025 that improved client services by focusing their efforts on the most common location of applications: online intakes. Accordingly, our intake team made the decision to reduce its live call center hours to a 9:00-12:30 schedule Monday-Thursday (instead of 9:00-2:00) in order to use our human resources most efficiently and where needed, while also being cognizant of the strain call-center work can have on the individual employee, and the fact that these Specialists bear the brunt of vicarious trauma every single day.

To establish the current schedule, we researched other New England legal service organizations that have intake departments. After capturing general and strategic information from these out-of-state peer organizations, we reduced our call center hours and implemented process adjustments that will lead to improvements in our existing intake process. We also analyzed our call center data which indicated that most calls made to our office originated in the morning. This schedule change allows us to direct more of a focus to online applications, where the large majority of applicants apply to 603LA.

Our Intake Department should be staffed with five full-time Intake Specialists, yet it is almost never fully staffed. The role is fast-paced, stressful, and requires a high degree of skill and legal knowledge, which can lead quickly to burnout. Last year, our system recorded an extraordinary number of people looking for free legal aid—more than 15,000—which further compounds the pressurized nature of the work. To address these staffing issues and mitigate their impact, we recently replaced the intake team lead position with a Director of Special Projects. This position oversees the intake team, directs new initiatives at 603LA, and reports directly to the Executive Director.

Despite the difficulties our Intake Department faced with turnover and staffing shortages, they have remained steadfast in serving the community, maintaining the average response time for processing online intakes throughout FY 2025. The Intake Department's average response time in FY 2024 was 5.91 days, while in FY 2025 it was 5.95 days. Maintaining that pace while lacking full staffing is a major accomplishment. At the same time, however, we have seen the resultant impact on the team. FY 2025 progress therefore continues to demonstrate how integral a fully staffed 603LA Intake Department is to the efficient administration of legal services in our state.

2. Fully Staffing the Legal Department

Despite facing challenges with staff turnover during FY 2025 in the Legal Services Department, we have stayed the course with our goal of providing high quality legal services to low-income individuals. In April 2025, we hired a Legal Director to replace the prior Interim

Legal Director who held the role for roughly six months. This hire allowed us to return the Interim Legal Director to their prior role of Staff Attorney directly serving clients in need. We also recently hired a new Domestic Violence Family Staff Attorney, who will begin in FY2026.

Our Legal Services Department was able to serve over 939 clients in FY 2025. These in-house advocates provided both advice and counsel (783 cases), and brief service (156 cases), while an additional 254 cases were determined to be pro bono attorney-eligible, and the case was transferred to and served by our pro bono program.

With being newly fully staffed, we expect this number to continue to rise. The vast majority of these cases were housing matters (38%) and family cases (47%). By providing high-quality advice and counsel or assistance drafting basic legal documents, our process ensures these clients get the tools they need to confidently and successfully advocate for their rights in court.

As described above, lack of resources rejections were significant in FY 2025. This is attributable to the Legal Department needing to temporarily restrict case acceptance criteria due to a lack of capacity. This measure was not taken lightly, but was necessary due to reduced staffing in the Legal Department, particularly in the family law team. We lifted this temporary restriction to our acceptance criteria in May 2025, a move which should see the lack of capacity statistic drop in the coming year.

FY 2025 also saw a tremendous increase in legal services offered at 603LA, given our two new departments. In August 2024, we launched our Hope for Heroes project, with support from a 2024 Legal Services for Veterans-Homelessness grant. Since integrating a Veteran-specific screening into our intake process late-summer 2024, we have identified 361 Veteran applicants—a powerful indicator of both the need for these services and our capacity to reach this critical population. Veterans often face compounded legal and personal challenges, including eviction, debt, family instability, and barriers to employment. 603LA's Hope for Heroes initiative addresses these head-on with targeted legal advocacy designed to promote stability, dignity, and long-term resilience.

603LA also launched a global Consumer Law Unit this past grant year, a first-of its kind in New Hampshire. The Unit is staffed with a Supervising Attorney and a Paralegal who both work on general consumer matters and Low-Income Taxpayer issues. We converted our Low-Income Taxpayer Program into a referral only model for FY 2025, meaning those cases are resolved 100% on a pro bono basis by a tax attorney, CPA, enrolled agent, or tax preparer, as appropriate. This leaves the Consumer Unit available to assist with consumer debt defense, collections matters, and small claims defense cases. Since August 2024, the Unit has assisted nearly 100 consumers and saved consumers over \$91,000 of debt.

3. Increasing Recruitment and Retention of Pro Bono Volunteers

As planned, our Pro Bono Department has seen strong recruitment of new volunteer attorneys, while maintaining our most dedicated volunteers, who logged more hours than prior years in FY 2025. As in FY 2024, Pro Bono staff, and former Deputy Director Emma M. Sisti, spent considerable time and effort actively increasing brand awareness and visibility, recruiting volunteers at firm events, NH Bar Association events, and Bar Admission ceremonies.

Additionally, our Pro Bono Department has undergone restructuring to more efficiently place cases with volunteer attorneys. Our Pro Bono Manager has been designated as Pro Bono Director, acknowledging the critical role that Pro Bono plays within 603LA. Meanwhile, an experienced staff member was reallocated from the intake department to Pro Bono and is now serving as our Pro Bono Coordinator. With this new organizational structure, we anticipate being able to place even more cases and continue retaining our most dedicated volunteers.

Thanks to the leadership and dedication of the justices on the New Hampshire Supreme Court and the NH MCLE Board, Rule 53.1 was amended in FY 2024 to allow volunteer attorneys to receive general CLE credit for doing pro bono work. The rule requires 603LA pro bono staff to report to the MCLE board by April 1 of each year the number of billable hours each attorney donated to pro bono cases. To accurately report this information, we implemented internal processes to better track and report on hours that our volunteers dedicate to pro bono cases. We are now able to track reported time monthly, rather than entering one lump sum amount at the time the case is closed. With cases that have long lifespans, this allows us to have better information regarding legal work performed and hours spent over the full length of a case. This has continued to be a successful initiative, providing a tangible incentive for attorneys who accept pro bono cases.

603LA previously embarked on an outreach campaign to make our volunteers aware that they were eligible for CLE credit in exchange for doing pro bono work, and we provided consistent messaging to our volunteer attorneys about what documentation was required to accurately document their volunteer profiles. We have found that the incentive of CLE credit has improved rates at which attorneys report their hours, and they have become habituated to providing documentation regarding billable hours donated. In FY 2025, we saw 124 different volunteers report a total of 1,572 donated hours. The top five volunteers, along with the two firms that took 20 or more cases, were recognized by the New Hampshire Supreme Court at the NH Bar Association's Annual Meeting in June.

Our pro bono program relies on private attorney involvement. Without our dedicated panel of volunteers, we would be unable to meet the needs of a large swath of eligible Granite Staters. Looking at volunteer involvement through the widest lens and considering all cases that were worked on at any point during the grant year, we are happy to report that 242 unique attorneys or tax professionals volunteered their time in 364 cases.

Finally, we continue to recognize that to better serve clients and reduce barriers to accessing justice, 603LA must continue to improve recruitment and engagement of volunteer attorneys, particularly in our more rural counties. Recruitment and engagement of attorneys in the farther-flung areas of our state remains a challenge and will be an area of focus for next year's work.

4. Improving Workflows for our Domestic Violence Emergency (DOVE) Project

During FY 2025, the DOVE Project has undergone significant restructuring and developed streamlined workflow and intake processes in order to better serve domestic violence survivors in New Hampshire. In collaboration with our electronic case management system, Legal Server, the DOVE team has worked over a period of months to carefully refine our online application, building a user-friendly, accessible interface that also ensures important data is consistently

collected to assist in grant reporting and renewals. The revised application now allows survivors and crisis center advocates to report lethality factors and victimization types within their submissions, thereby assisting our efficient prioritization and processing of cases.

By providing specialized training on these improvements to both the crisis center advocates and 603LA intake staff, the time taken for the DOVE team to receive and process a survivor's application has been significantly reduced. In turn, we have been able to provide services to place 101 cases with volunteers during FY 2025. While this is a slight decline from prior reporting periods, our DOVE team maintained placement numbers despite turnover in intake and our DOVE coordinator. To further amplify the important work of the DOVE team, we have posted for a DOVE Project Manager position, which will be filled in FY 2026. The DOVE Project maintains over 100 active volunteers serving all 10 counties in New Hampshire, representing an important access to justice bridge for survivors across the state.

5. Expanding Opportunities for Pro Bono Attorney Volunteers at Clinic Sites

As described in our six-month IOLTA report, 603LA successfully expanded our clinical offerings during the grant year. We now offer two types of Criminal Record Annulment (CRA) clinics: one for attorneys to become trained in annulment cases to prepare them to work directly with clients, and an "overview" model which gives a high level summary of the process to the applicants themselves. Our Pro Bono Department ran three CRA clinics this past year in Lebanon, Littleton, and Berlin.

In addition, 603LA continued operating the Pro Bono Eviction Defense Clinic launched in November 2023, which runs every Thursday at the Concord District Court. The Eviction Defense Clinic has been successful, both in terms of client outcomes and in the recruitment of new pro bono volunteers who offer a full range of representation services as needed during the court session. In FY 2025, the Concord District Court Clinic served 61 clients in the reporting period. These were divided among 16 unique volunteers. As this clinic directly assists tenants who are mere moments away from a hearing in their eviction proceedings, this is a truly critical service these volunteers provide.

Looking ahead, 603LA aims to build on this progress to offer more clinics statewide, as well as diversify the range of subject matters offered. With our increased Intake and Legal Department capacities, we hope to see continued development in the coming grant term.

Statistical Summary

Our primary federal funder, LSC, has established a uniform list of legal issues and has assigned a Legal Problem Code to each type of case. These legal issues are grouped into Legal Problem Categories. See Attachment A (LSC Legal Problem Category/Code List). 603LA uses this methodology in data collection and categorization of all intakes and cases that we handle.

In analyzing the number of beneficiaries of 603LA services in the grant year we considered the total household size (as reported by applicants) and included cases that were opened in the grant year and cases that were open for any part of the grant year (i.e., they were opened before June 1, 2024 and received services during the grant year). When utilizing this methodology, our

data show 603LA (inclusive of services provided in-house and those provided by pro bono attorneys) served 6,755 individuals in 3,001 different cases:

- 38% of these cases were related to family law matters (inclusive of domestic violence cases) (1,128 cases)
- 27% were related to housing matters (805 cases)
- 8% were related to consumer law matters, including bankruptcy, consumer debt, and low-income taxpayer issues (229 cases).

See Attachment B (Cases by Legal Problem Category).

The greatest number of cases in FY 2025 came from Hillsborough County (comprising about 30% of the total cases). Merrimack County represented about 14% of cases, and Rockingham County represented 13% of cases. These percentages are nearly identical to the percentages from the previous grant year. See Attachment C (Cases by County). As expected, the proportion of beneficiaries served by 603LA in each county track closely to the cases served by county, with the largest number in Hillsborough County, followed by Rockingham County and then Merrimack County. See Attachment D (Beneficiaries by County).

The broad categories of services provided as seen in Attachment B are consistent with the primary areas of demand set forth in the 2021 Access to Justice Committee Legal Needs Assessment (family law, housing, and consumer needs). When we take a closer look at the specific legal issues people are primarily receiving assistance with through 603LA (either from a pro bono attorney or from in-house legal advocates), we can see that domestic violence (340 cases), custody/parenting (351 cases, up from 345 cases in the prior grant year), divorce (378 cases, up from 361 cases in the prior grant year) and private evictions (466 cases, up from 396 cases) comprise the lion's share. 603LA also roughly maintained the number of applicants who received services for criminal record annulments (162), low-income taxpayer issues (177) and wills and advanced directives (59). See Attachment E (603LA Cases Sorted by Legal Problem Code and County). 603LA will continue to use this information to position itself to better serve our community by targeting resources and recruitment efforts in the next grant year.

Examples of Services Supported with IOLTA Funds

Over the past grant term, we have had a number of powerful cases that exemplify the critical efforts put forth every day at 603LA. The work our staff do daily, from intakes and referrals to legal advice and direct representation, serve clients at the highest level with compassion, empathy, and dignity. We have selected a few here that tell the story of our passion, teamwork, ingenuity, and success.

The Story of Ashley

Ashley, her husband, and their six children live in a rented single-family home in Pembroke. Both Ashley and her husband have good jobs, but expenses for essentials are very high. Their monthly food bill usually exceeds \$1,500, and more than half of their monthly income goes to rent.

When the family started falling behind in rent last summer, the landlord was willing to work with them. But when Ashley suffered a major health problem and lost hours at her nursing job, the landlord immediately served them with an eviction notice for nonpayment of rent. An eviction hearing was set for late April, and that is when Ashley called 603LA for help. She and her husband knew they had to find new, more affordable shelter, but their goal was to hang on until mid-June so their five youngest children could finish out the school year. "This was really more of a dream than a goal," Ashley would say later.

603LA reviewed Ashley's eviction documents and spotted several legal errors. Ashley also continued making substantial payments towards the rental arrearage even after the eviction was filed in court, thereby assisting herself in establishing tenancy. 603LA supplied Ashley and her husband with motions to dismiss to file at court.

Ashley called 603LA right after her hearing. She and her husband had tried discussing an agreement with the landlord's attorney, that might have resolved the issue, but the landlord refused to negotiate. Instead, the judge granted her motions and dismissed the case just seconds into the hearing.

"This has been such a stressful time for us," Ashley told 603LA as she and her husband were driving home from the hearing, "I am just so glad that I spoke to you before I went to court!"

The Story of Brianna

Brianna was 73 years old at the time of our involvement and living only on Social Security. She was issued a CareCredit card by a dentist's office for very expensive dental treatments. Our client is functionally illiterate and didn't know what she was signing up for, nor was it explained by the dentist's office. Because she is illiterate, our client didn't even fill out the application herself. The card turned out to be a "deferred interest" product with very high interest charges once the deferral period was over.

603LA reviewed her documents and submitted a hardship declaration to opposing counsel detailing the circumstances of the case. This exposed all the details of the financial abuse Brianna was subjected to. For example, given that Brianna could not have filled out the application because she cannot read, it appears that, at least in this instance, one of CareCredit's providers – Gentle Dental – engaged in practices prohibited by the Consent Order. Despite the Consent Order being terminated, the practices it prohibited remained unlawful, and as further explained, whoever completed the application under Brianna's name never asked her if she understood what she was being signed up for. Ultimately our client owed the credit card company over \$12k. After 603LA raised these arguments, opposing counsel informed us that his client is dismissing the case.

The Story of Jacob

Jacob is a 63-year-old disabled veteran who lived alone in an apartment in Manchester. Jacob called 603LA in May for help with an eviction through our Hope for Heroes program. Recently, Jacob had found new shelter in the city with the help of a veteran's organization, but he was still very anxious about attending an eviction hearing at Manchester District Court. Due to his disability, Jacob needed to maintain possession of his apartment for another couple weeks

so he could move all his personal belongings to storage for safe-keeping. Jacob also hoped to avoid an eviction judgment, so he would have fewer hassles renting in the future.

603LA provided Jacob with both advice and motions to dismiss his eviction case. 603LA also connected Jacob with a legal aid attorney from NHLA who was running a housing clinic inside the courthouse. 603LA suggested that the attorney would try to help him negotiate an agreement with his landlord.

Jacob connected with NHLA attorney Marta Hurgin. Marta and her assistant conferred with Jacob, listened to his story, learned what his goals were, approached Jacob's landlord, and quickly reached an agreement that resolved the issue to Jacob's immense satisfaction. The agreement provided Jacob with ample time to safely move all his belongings, and he would avoid an eviction judgment if he vacated by the agreement's move-out deadline. Jacob said the landlord also seemed quite satisfied with the outcome, as he promised to give Jacob a great reference.

Jacob told 603LA, "I so appreciate the time you've spent with me. I couldn't have done this without your help and guidance."

Conclusion

More people than ever have access to justice through the continuum of available legal services in NH: after interfacing with 603LA's frontline Intake Specialists, applicants receiving referrals to NHLA obtain high quality direct representation or case-specific advice and counsel in matters beyond the scope of 603LA's staff advocates' expertise; clients receiving advice and counsel from 603LA staff receive actionable advice that allows them to have confidence advocating for themselves against an opponent; and clients receiving the service of pro bono attorneys are able to leverage the power of the private bar to obtain their unique goals. These outcomes have real value to the client (and their loved ones) on many levels, including financial, emotional, and health. And while the focus of 603LA is on improving access to justice for the clients, judicial economy is also greatly improved when litigants are represented, or when they are properly advised prior to going to court.

603LA is extremely grateful for its generous IOLTA funding, which makes our organization's work possible in all its forms. Due to the supportive nature of this funding, 603LA can continue to improve infrastructure, staffing, and programming to best advocate for those in need of legal help. We wish to wholeheartedly thank the Bar Foundation for providing us with the opportunity to pursue this important work.

Attachment A:
LSC Legal Problem Category/Code List

CONSUMER/FINANCE (01-09)

01—Bankruptcy/Debtor Relief
02—Collection (Including Repossession/Deficiency/Garnishment)
03—Contracts/Warranties
04—Collection Practices/Creditor Harassment
05—Predatory Lending Practices (Not Mortgages)
06—Loans/Installment Purchase (Not Collections)
07—Public Utilities
08—Unfair and Deceptive Sales and Practices (Not Real Property)
09—Other Consumer/Finance

EDUCATION (10-19)

11—Reserved
12—Discipline (Including Expulsion and Suspension)
13—Special Education/Learning Disabilities
14—Access (Including Bilingual, Residency, Testing)
15—Vocational Education
16—Student Financial Aid
19—Other Education

EMPLOYMENT (20-29)

21—Employment Discrimination
22—Wage Claims and other FLSA (Fair Labor Standards Act) Issues
23—EITC (Earned Income Tax Credit)
24—Taxes (Not EITC)
25—Employee Rights
26—Agricultural Worker Issues (Not Wage Claims/FLSA Issues)
29—Other Employment

FAMILY (30-39)

30—Adoption
31—Custody/Visitation
32—Divorce/Separation/Annulment
33—Adult Guardian/Conservatorship
31—Name Change
35—Parental Rights Termination
36—Paternity
37—Domestic Abuse
38—Support
39—Other Family

JUVENILE (40-49)

41—Delinquent
42—Neglected/Abused/Dependent
43—Emancipation
44—Minor Guardian/Conservatorship
49—Other Juvenile

HEALTH (50-59)

51—Medicaid
52—Medicare
53—Government Children's Health Insurance Programs
54—Home and Community Based Care
55—Private Health Insurance
56—Long Term Health Care Facilities
57—State and Local Health
59—Other Health

HOUSING (60-69)

61—Federally Subsidized Housing
62—Homeownership/Real Property (Not Foreclosure)
63—Private Landlord/Tenant
64—Public Housing
65—Mobile Homes
66—Housing Discrimination
67—Mortgage Foreclosures (Not Predatory Lending/Practices)
68—Mortgage Predatory Lending/Practices
69—Other Housing

INCOME MAINTENANCE (70-79)

71—TANF
72—Social Security (Not SSDI)
73—Food Stamps
74—SSDI
75—SSI
76—Unemployment Compensation
77—Veterans Benefits
78—State and Local Income Maintenance
79—Other Income Maintenance

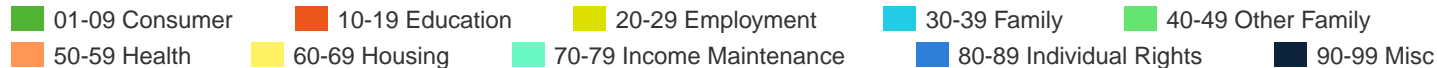
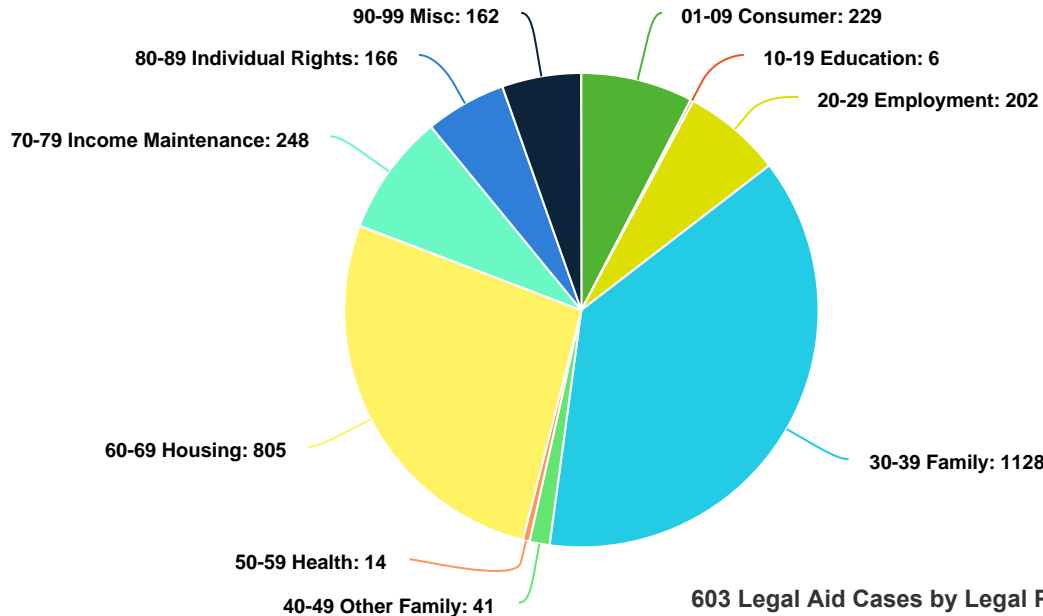
INDIVIDUAL RIGHTS (80-89)

81—Immigration/Naturalization
82—Mental Health
84—Disability Rights
85—Civil Rights
86—Human Trafficking
87—Criminal Record Expungement
89—Other Individual Rights

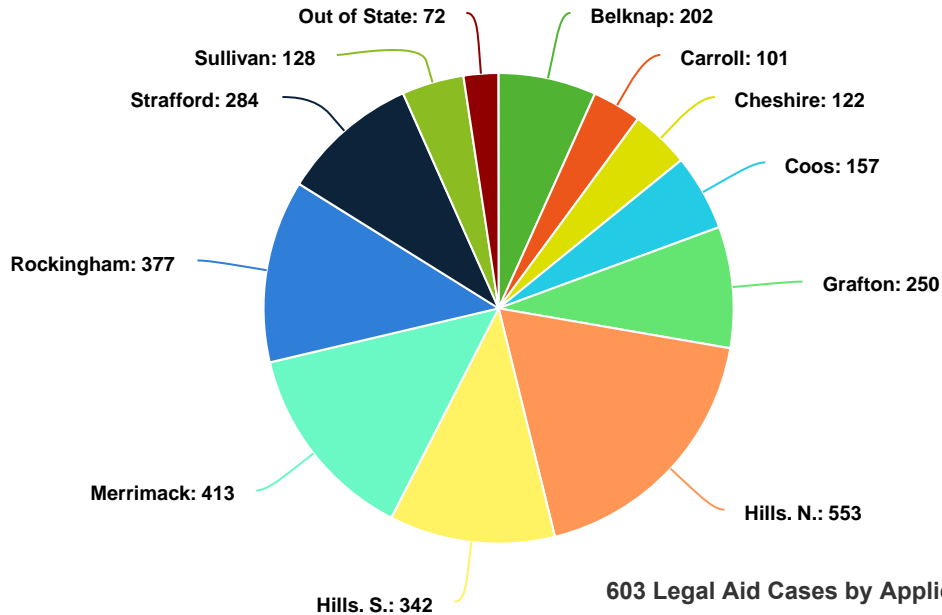
MISCELLANEOUS (90-99)

91—Legal Assistance to Non-Profit Organization or Group (Including Incorporation/Dissolution)
92—Indian/Tribal Law
93—Licenses (Drivers, Occupational, and Others)
94—Torts
95—Wills/Estates
96—Advance Directives/Powers of Attorney
97—Municipal Legal Needs
98—Tribal Court—Criminal
99—Other Miscellaneous

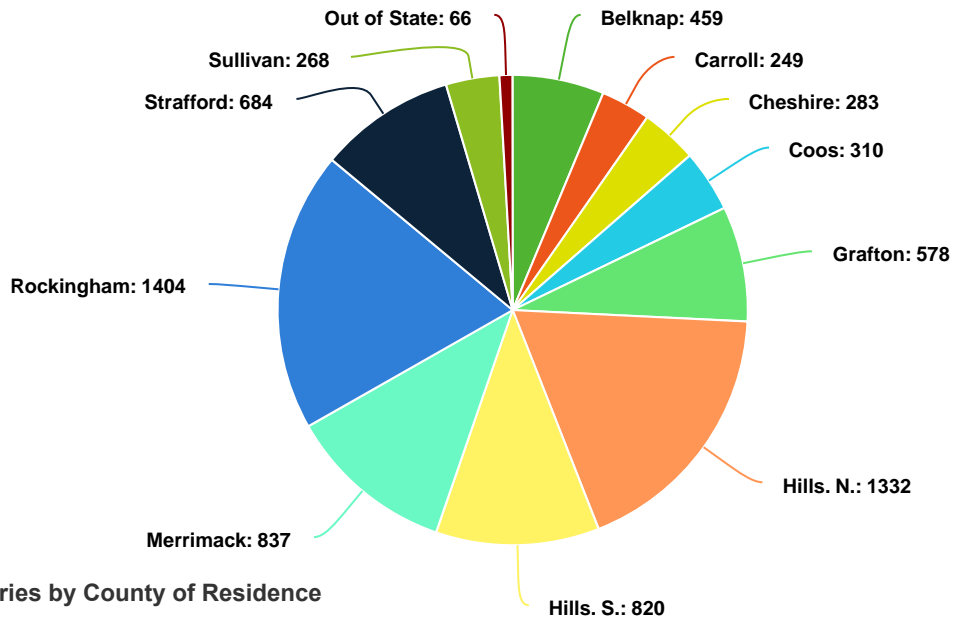
Attachment B:
603 Legal Aid Cases by
Legal Problem Category



Attachment C:
603 Legal Aid Cases by
Applicant County of Residence



Attachment D:
603 Legal Aid Beneficiaries by
Applicant County of Residence



Attachment E:
603 Legal Aid Cases Sorted by
Legal Problem Code and County

603 Legal Aid Legal Problem Code by County

	County	Belk.	Carroll	Chesh.	Coos	Graft	Hills-N	Hills-S	Merr.	Rock.	Traff.	Sull.	Out of State	Grand Totals
Legal Problem Code														
01 Bankruptcy/Debtor Relief		7	7	1	7	8	10	13	11	13	8	2	2	89
02 Collect/Repo/Def/Garnish		10	4	6	2	15	21	13	14	11	13	8	2	119
04 Collection Practices /Creditor Harassment		1					2		1				1	5
07 Public Utilities			1				1			1				3
09 Other Consumer/Finance	2			1	1	2		1	3	2	1			13
13 Special Education/Learning Disabilities								1						1
12 Discipline (Including Expulsion and Suspension)			1					1		1	1	1		5
21 Employment Discrimination								1						1
23 EITC (Earned Income Tax Credit)		4		3	2	1	9	1	3					23
24 Taxes (Not EITC)		4	1	3	52	1	29	6	70	2	4	2	3	177
29 Other Employment							1							1
31 Custody/Visitation		28	11	17	11	34	59	46	41	29	35	21	19	351
32 Divorce/Sep./Annul.		31	11	16	9	35	61	50	42	71	30	15	7	378
34 Name Change		1	1			1	5	3	4	3				18
33 Adult Guardianship /Conservatorship		1			1		2		5	1	1			11
35 Parental Rights Termination					1			1						2
37 Domestic Abuse		29	19	13	12	40	67	41	34	50	25	8	2	340
38 Support						1	2							3
39 Other Family		1	1		1	2	5	4	5	2		2	2	25
42 Neglected/Abused/Dependent						1								1
44 Minor Guardianship /Conservatorship		3		1		3	8	3	4	7	6	3	2	40
51 Medicaid		1					1	2		1	2			7
56 Long Term Health Care Facilities								3		1		1		5
57 State and Local Health										1				1
59 Other Health				1										1
61 Federally Subsidized Housing		12	3	7	8	13	38	31	22	24	37	9		204
62 Homeownership/Real Property (Not		1		1	2	2	2		4	1	2	2		17
63 Private Landlord/Tenant		25	16	19	16	27	101	52	76	60	53	21		466
64 Public Housing		3	1				4	5	4	1	6	1		25
65 Mobile Homes			1	2	1	1	4	1	7	4	3	2		26
66 Housing Discrimination						2	3	5	4	3	1		1	19
67 Mortgage Foreclosures (Not Predatory Lending/Practices)		2	1	3	2	3	2	5	2	4	4	4	1	33
68 Mortgage Predatory Lending/Practices											1			1
69 Other Housing					1	3	5	1	1		3			14
71 TANF										1	1			2
72 Social Security (Not SSDI)										1				1
73 Food Stamps					1		4		2	2	2			11
74 SSDI		3	4	1	4	9	16	8	9	9	12	3	1	79
75 SSI				2			6		4	1	1	1	1	16
76 Unemployment Compensation		3	1	2		2	6	2	2	3				21
77 Veterans Benefits					5	2	2	2		1	2	5		19
78 State and Local Income Maintenance		10	3	4	2	3	7	4	5	7	2		1	48
79 Other Income Maintenance		5	3	4	1	6	7	3	3	9	9	1		51
81 Immigration/Naturalization						1	1	1						3
87 Criminal Record Expungement		5	4	2	5	21	36	17	11	21	9	4	27	162
91 Legal Assist. to Non-Profit Org. or Group (Incl. 89)								1						1
89 Other Individual Rights											1			1
93 Licenses (Drivers, Occupational, and Others)					1	2	1			1	2	1		8
95 Wills and Estates		4		6	4	3	6	5	8	12	4	7		59
96 Advanced Directives/Powers of Attorney				4	0	2	4	1	1	1		1		14
98 Criminal Referrals												1		1
99 Other Miscellaneous		6	7	3	6	5	14	8	10	15	3	2		79
		202	101	122	157	250	553	342	413	377	284	128	72	3001

603 Legal Aid

Household members served 6/1/2024-5/31/2025 by County and Legal Problem Category

	County	Belk.	Carroll	Chesh.	Coos	Graft	Hills-N	Hills-S	Merr.	Rock.	Straff	Sull.	Out of State	Grand Totals
Legal Problem Category														
01-09 Consumer		30	30	15	19	58	68	54	47	46	47	17	2	433
10-19 Education		5						3	2	3	2	2	0	17
20-29 Employment		21	1	9	59	3	74	12	86	3	7	1	8	284
30-39 Family		172	73	99	67	212	401	312	267	331	228	111	20	2293
40-49 Juvenile						4								4
50-59 Health				1				4		2		1	0	8
60-69 Housing		89	44	83	65	99	366	217	230	179	251	68	3	1694
70-79 Income Maintenance		43	20	18	40	45	111	36	54	603	55	20	2	1047
80-89 Individual Rights						2	1	1			1			5
90-99 Misc		99	81	58	60	155	311	181	151	237	93	48	31	1505
Totals by County		459	249	283	310	578	1332	820	837	1404	684	268	66	7290

Attachment F:
Itemized Financial Statement for
IOLTA-only Grant Revenue/Expenditure

IOLTA Grant Expense Report June 1, 2024 - May 31, 2025
for amount received: \$430,000

	IOLTA FUNDED	ORGANIZATION TOTAL
Salaries	\$ 243,991	\$ 1,473,626
Employer Taxes	19,519	126,781
Benefits	23,821	225,357
Space & Occupancy	25,402	112,333
Communications	2,450	26,872
Office Supplies & Expenses	8,548	27,590
Library	2	2,978
Contracted Services	83,884	686,954
Professional Development	5,534	31,691
Travel - Local	496	5,439
Dues & Fees	213	5,242
Insurance	1,466	6,940
Recruiting	4,298	29,907
Miscellaneous	8,813	15,816
Allocated Admin	1,564	-
Depreciation	-	1,651
	<u>\$ 430,000</u>	<u>\$ 2,779,177</u>

Attachment G:
603LA 2023 Audited Financial Statement

603 LEGAL AID

LSC GRANT RECIPIENT #130010

**FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

603 LEGAL AID
FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
603 Legal Aid

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of 603 Legal Aid (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 603 Legal Aid as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 603 Legal Aid and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 603 Legal Aid's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 603 Legal Aid's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 603 Legal Aid's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited 603 Legal Aid's December 31, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 14, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The additional schedule on page 18 is presented for purposes of additional analysis and is not a required part of the financial statements. Additionally, the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2025, on our consideration of 603 Legal Aid's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 603 Legal Aid's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 603 Legal Aid's internal control over financial reporting and compliance.

*Leone McDonnell & Roberts
Professional Association*

Dover, New Hampshire
May 29, 2025

603 LEGAL AID

**STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,037,603	\$ 675,362
Contribution receivable	-	30,543
Grants receivable	518,452	570,764
Prepaid expenses	<u>12,113</u>	<u>45,122</u>
Total current assets	<u>1,568,168</u>	<u>1,321,791</u>
PROPERTY AND EQUIPMENT, NET	<u>3,026</u>	<u>4,677</u>
OTHER ASSETS		
Right of use asset	422,429	90,490
Security deposits	<u>8,833</u>	<u>8,833</u>
Total other assets	<u>431,262</u>	<u>99,323</u>
Total assets	<u><u>\$ 2,002,456</u></u>	<u><u>\$ 1,425,791</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Lease liability, current portion	\$ 75,269	\$ 86,996
Accounts payable	11,245	20,963
Accrued expenses	140,070	89,572
Advances from grantors	<u>221,382</u>	<u>328,332</u>
Total current liabilities	447,966	525,863
LONG TERM LIABILITIES		
Lease liability, net of current portion	<u>347,323</u>	<u>3,669</u>
Total liabilities	<u>795,289</u>	<u>529,532</u>
NET ASSETS		
Without donor restrictions	<u>1,188,273</u>	<u>874,674</u>
With donor restrictions		
Legal Services Corporation, property	5,256	6,907
Non-Legal Services Corporation	<u>13,638</u>	<u>14,678</u>
Total with donor restrictions	<u>18,894</u>	<u>21,585</u>
Total net assets	<u>1,207,167</u>	<u>896,259</u>
Total liabilities and net assets	<u><u>\$ 2,002,456</u></u>	<u><u>\$ 1,425,791</u></u>

See Notes to Financial Statements

603 LEGAL AID

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE TOTALS FOR DECEMBER 31, 2023

		With Donor Restrictions				
	Without Donor Restrictions	LSC	Non-LSC	Total With Donor Restrictions	2024 Total	2023 Summarized Total
REVENUES AND OTHER SUPPORT						
LSC Basic Field grant	\$ -	\$ 1,315,540	\$ -	\$ 1,315,540	\$ 1,315,540	\$ 866,295
IOLTA grant	480,000	-	-	-	480,000	359,250
Other grants	-	-	573,863	573,863	573,863	437,528
Interest income	-	16,214	-	16,214	16,214	1,945
In-kind revenue	289,701	-	-	-	289,701	191,553
Contributions	190,470	-	-	-	190,470	162,987
Net assets released from restrictions	1,908,438	(1,333,535)	(574,903)	(1,908,438)	-	-
Total revenues and other support	2,868,609	(1,781)	(1,040)	(2,821)	2,865,788	2,019,558
OPERATING EXPENSES						
Program services	2,311,212	-	-	-	2,311,212	1,623,261
General and administrative	243,798	-	-	-	243,798	193,623
Total operating expenses	2,555,010	-	-	-	2,555,010	1,816,884
Increase (decrease) in net assets from operations	313,599	(1,781)	(1,040)	(2,821)	310,778	202,674
NONOPERATING REVENUE						
Miscellaneous income	-	130	-	130	130	7,216
Total nonoperating revenue	-	130	-	130	130	7,216
NET INCREASE (DECREASE) IN NET ASSETS	313,599	(1,651)	(1,040)	(2,691)	310,908	209,890
NET ASSETS, BEGINNING OF YEAR	874,674	6,907	14,678	21,585	896,259	686,369
NET ASSETS, END OF YEAR	\$ 1,188,273	\$ 5,256	\$ 13,638	\$ 18,894	\$ 1,207,167	\$ 896,259

See Notes to Financial Statements

603 LEGAL AID

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE TOTALS FOR DECEMBER 31, 2023**

	<u>LSC Private Attorney Involvement</u>	<u>LSC Basic Field 2023 Carryover</u>	<u>LSC Basic Field Grant</u>	<u>Low-Income Tax Client</u>	<u>NTAPP</u>	<u>Rose Foundation</u>	<u>Multicultural Grant</u>	<u>NH Department of Justice</u>	<u>NH Department of Justice - VAWA</u>	<u>NH Bar Foundation IOLTA</u>
Personnel costs:										
Salaries	\$ 97,130	\$ 80,442	\$ 464,979	\$ 67,085	\$ 4,335	\$ 14,736	\$ 56,372	\$ -	\$ 7,141	\$ 7,734
Payroll taxes	7,560	2,226	51,153	6,244	327	1,158	4,356	-	596	593
Employee benefits	<u>13,590</u>	<u>9,347</u>	<u>82,534</u>	<u>11,667</u>	<u>431</u>	<u>1,597</u>	<u>7,761</u>	<u>-</u>	<u>704</u>	<u>1,082</u>
Total personnel expenses	<u>118,280</u>	<u>92,015</u>	<u>598,666</u>	<u>84,996</u>	<u>5,093</u>	<u>17,491</u>	<u>68,489</u>	<u>-</u>	<u>8,441</u>	<u>9,409</u>
Other expenses:										
Contract services	8,820	85,091	56,348	9,039	602	1,799	5,119	-	802	754
Office supplies and expenses	795	32,585	7,062	1,450	23	96	969	-	42	66
Communications	657	291	21,102	555	28	91	380	-	40	57
Dues and fees	128	105	3,253	247	-	3	68	-	2	9
Library maintenance	68	11	1,976	59	7	140	40	-	8	7
Training and meetings	511	20,702	6,409	2,129	401	237	311	-	912	1,715
Travel	19	-	384	235	6	170	1,559	-	6	1
Space and occupancy	7,074	3,106	43,725	6,103	267	881	4,090	-	396	607
Insurance	417	194	2,569	356	17	55	240	-	24	36
Miscellaneous	345	979	2,191	297	27	74	409	-	71	821
Depreciation	-	-	1,651	-	-	-	-	-	-	-
In-Kind services	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,764</u>	<u>-</u>
Total other expenses	<u>18,834</u>	<u>143,064</u>	<u>146,670</u>	<u>179,653</u>	<u>1,378</u>	<u>3,546</u>	<u>13,185</u>	<u>-</u>	<u>34,067</u>	<u>4,073</u>
Subtotal	137,114	235,079	745,336	264,649	6,471	21,037	81,674	-	42,508	13,482
Allocated indirect administrative expenses	<u>22,651</u>	<u>26,470</u>	<u>166,885</u>	<u>21,869</u>	<u>1,186</u>	<u>4,147</u>	<u>17,830</u>	<u>-</u>	<u>1,810</u>	<u>2,622</u>
Total functional expenses 2024	<u>\$ 159,765</u>	<u>\$ 261,549</u>	<u>\$ 912,221</u>	<u>\$ 286,518</u>	<u>\$ 7,657</u>	<u>\$ 25,184</u>	<u>\$ 99,504</u>	<u>\$ -</u>	<u>\$ 44,318</u>	<u>\$ 16,104</u>
Total functional expenses 2023	<u>\$ 63,856</u>	<u>\$ -</u>	<u>\$ 804,402</u>	<u>\$ 162,535</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,052</u>	<u>\$ 285,481</u>	<u>\$ 122,819</u>	<u>\$ 55,245</u>

See Notes to Financial Statements

603 LEGAL AID**STATEMENT OF FUNCTIONAL EXPENSES CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2024****WITH PRIOR YEAR SUMMARIZED COMPARATIVE TOTALS FOR DECEMBER 31, 2023**

	NH Department of Justice - <u>VOCA</u>	Bank of America Foreclosure <u>Grant</u>	U.S. Department of Veterans <u>Affairs</u>	Housing Assistance Fund and Other <u>Legal Services</u>	NH Bar Foundation - <u>Website Grant</u>	<u>Library</u>	<u>Program Services</u>	<u>General and Administrative</u>	<u>Total</u>	2023 Summarized <u>Total</u>
Personnel costs:										
Salaries	\$ 188,619	\$ 608	\$ 7,797	\$ 185	\$ 28	\$ -	\$ 997,191	\$ 387,211	\$ 1,384,402	\$ 1,021,374
Payroll taxes	14,601	47	628	15	3	-	89,507	30,799	120,306	89,158
Employee benefits	<u>27,368</u>	<u>96</u>	<u>918</u>	<u>30</u>	<u>2</u>	<u>-</u>	<u>157,127</u>	<u>61,161</u>	<u>218,288</u>	<u>159,514</u>
Total personnel expenses	<u>230,588</u>	<u>751</u>	<u>9,343</u>	<u>230</u>	<u>33</u>	<u>-</u>	<u>1,243,825</u>	<u>479,171</u>	<u>1,722,996</u>	<u>1,270,046</u>
Other expenses:										
Contract services	17,269	53,331	1,036	15	3	-	240,028	44,885	284,913	170,370
Office supplies and expenses	2,372	4	931	1	-	-	46,396	7,030	53,426	15,159
Communications	1,314	5	56	1	-	-	24,577	3,203	27,780	26,155
Dues and fees	872	1	9	-	-	-	4,697	466	5,163	3,183
Library maintenance	344	1	113	-	-	-	2,774	298	3,072	4,946
Training and meetings	1,584	5	117	1	-	-	35,034	345	35,379	5,646
Travel	1,008	-	124	-	-	-	3,512	94	3,606	5,341
Space and occupancy	14,228	51	568	16	1	-	81,113	30,142	111,255	110,929
Insurance	834	3	35	1	-	-	4,781	1,777	6,558	6,436
Miscellaneous	1,289	3	42	1	-	-	6,549	2,961	9,510	5,469
Depreciation	-	-	-	-	-	-	1,651	-	1,651	1,651
In-Kind services	<u>96,134</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>287,081</u>	<u>2,620</u>	<u>289,701</u>	<u>191,553</u>
Total other expenses	<u>137,248</u>	<u>53,404</u>	<u>3,031</u>	<u>36</u>	<u>4</u>	<u>-</u>	<u>738,193</u>	<u>93,821</u>	<u>832,014</u>	<u>546,838</u>
Subtotal	367,836	54,155	12,374	266	37	-	1,982,018	572,992	2,555,010	1,816,884
Allocated indirect administrative expenses	<u>60,790</u>	<u>196</u>	<u>2,671</u>	<u>61</u>	<u>6</u>	<u>-</u>	<u>329,194</u>	<u>(329,194)</u>	<u>-</u>	<u>-</u>
Total functional expenses 2024	<u>\$ 428,626</u>	<u>\$ 54,351</u>	<u>\$ 15,045</u>	<u>\$ 327</u>	<u>\$ 43</u>	<u>\$ -</u>	<u>\$ 2,311,212</u>	<u>\$ 243,798</u>	<u>\$ 2,555,010</u>	
Total functional expenses 2023	<u>\$ -</u>	<u>\$ 28,876</u>	<u>\$ -</u>	<u>\$ 2,336</u>	<u>\$ 7,718</u>	<u>\$ 3,941</u>	<u>\$ 1,623,261</u>	<u>\$ 193,623</u>		<u>\$ 1,816,884</u>

See Notes to Financial Statements

603 LEGAL AID

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 310,908	\$ 209,890
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Depreciation	1,651	1,651
Decrease (increase) in current assets:		
Contribution receivable	30,543	(18,486)
Grants receivable	52,312	(161,822)
Prepaid expenses	33,009	(21,221)
Right of use asset	(331,939)	96,371
Increase (decrease) in current liabilities:		
Accounts payable	(9,718)	9,437
Accrued expenses	50,498	20,531
Advances from grantors	(106,950)	253,332
Right of use liability	<u>331,927</u>	<u>(96,322)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>362,241</u>	<u>293,361</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	362,241	293,361
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>675,362</u>	<u>382,001</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 1,037,603</u></u>	<u><u>\$ 675,362</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
In-kind donations received	<u><u>\$ 289,701</u></u>	<u><u>\$ 191,553</u></u>
In-kind expenses	<u><u>\$ (289,701)</u></u>	<u><u>\$ (191,553)</u></u>

See Notes to Financial Statements

603 LEGAL AID

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

603 Legal Aid, formerly Legal Advice and Referral Center, (the Organization) was organized as a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code. The Organization is a non-profit corporation organized for the purpose of providing civil legal assistance to persons financially unable to afford legal assistance in the State of New Hampshire.

The accounting policies of the Organization conform to accounting principles generally accepted in the United States of America as applicable to nonprofit organizations and the Accounting Guide for LSC Recipients, except as indicated hereafter. The following is a summary of significant accounting policies.

Merger

During May 2021, a merger agreement was executed between New Hampshire Pro Bono Referral System, a New Hampshire nonprofit corporation, and Legal Advice and Referral Center, the surviving nonprofit corporation. Consideration paid and received as a result of this merger was commensurate with the cash settlement value of outstanding receivables and payables of the New Hampshire Pro Bono Referral System as of the date of the merger, approximately \$23,331 and \$9,307 respectively. As a result, no gain or loss on the merger, or goodwill or other intangible asset, was recognized. Concurrent to the merger the name of the merged corporation was amended to "603 Legal Aid".

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

Financial statement presentation follows the recommendations of the Accounting Standards Codification (ASC) for financial statements of not-for-profit organizations. Under the ASC, the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Includes net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of management and the Board of Directors.

603 LEGAL AID

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

Net assets with donor restrictions: Includes net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When these restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

As of December 31, 2024 and 2023 the Organization had net assets with donor restrictions of \$18,894 and \$21,585, respectively (See **Note 6**).

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

The Organization recognizes grant and contract revenues from Legal Services Corporation (LSC) as conditions related to such funds are met. Funds remaining at year end for which conditions have not yet been met are reported as an advance from grantor liability. The advance of LSC assets are subject to the provisions of LSC's Fund Balance Regulation. LSC may, at its discretion, request reimbursement for expenses, the return of funds, or both as a result of noncompliance by the Organization with the terms of the grant or contract. If the Organization terminates its legal assistance activities, all unexpended funds are to be returned to the funding sources. Furthermore, when LSC funds are used to acquire capital assets, the donor restriction expires as depreciation expense is recognized on those assets, with the undepreciated balance reported as net assets with donor restrictions.

The Organization also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as donor restricted revenue. Amounts are reclassified to support without donor restrictions as expenditures are incurred in compliance with the specific contract or grant provisions. Amounts not yet received but already awarded are recorded as grants and contracts receivable.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Unconditional pledges and grants are recorded as made. These amounts are recorded at the present value of the estimated fair value. Conditional pledges and grants are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional. All contributions and grants receivable are considered current and expected to be received within one year.

Contributed Goods and Services

Donated facilities, supplies, equipment, and staff support are recorded as “In-kind” contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Donated services recognized as revenues and expenses in the statement of activities for the years ended December 31, 2024 and 2023 totaled \$289,701, and \$191,553, respectively.

Fair Value of Financial Instruments

Cash and cash equivalents, grants receivable, accounts payable and other liabilities are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash and cash equivalents is comprised of cash, including cash on hand, and other highly liquid investments with an original maturity of 90 days or less.

Accrued Vacation

The Organization’s policy allows employees to retain earned time off for the future. The Organization has accrued a liability for future annual leave time that its employees have earned and vested in the amount of \$47,873 and \$35,538 at December 31, 2024 and 2023, respectively.

603 LEGAL AID

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

Property and Equipment

Property and equipment are recorded at cost for purchased items and at fair value for donated items and are summarized as follows at December 31:

	<u>2024</u>	<u>2023</u>
Furniture	\$ 8,254	\$ 8,254
Equipment	<u>66,771</u>	<u>66,771</u>
	75,025	75,025
Less accumulated depreciation	<u>71,999</u>	<u>70,348</u>
Furniture and equipment, net	<u>\$ 3,026</u>	<u>\$ 4,677</u>

Depreciation is computed using the straight-line method over estimated, three to ten-year lives. The Organization's capitalization policy is to capitalize assets with a useful life greater than one year and a cost greater than \$5,000. Repair and maintenance costs are expensed when incurred.

All property and equipment acquired by the Organization was purchased using LSC funds. The Organization owns those assets; however, LSC has a reversionary interest in those assets purchased with its funds.

Depreciation expense was \$1,651 for each of the years ended December 31, 2024 and 2023.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include, but are not limited to, payroll taxes, employee benefits, space and occupancy, office supplies and expenses, communications, printing, postage, software licenses and site administration, network and communications, equipment leases, business insurance, and professional services, which are all allocated on the basis of time and effort, as noted previously.

603 LEGAL AID

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

Income Taxes

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled Accounting for Income Taxes requires the Organization to report uncertain tax positions for financial reporting purposes. The Organization had no uncertain tax positions as of December 31, 2024 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

Summarized Comparative Totals

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2023, from which the summarized information was derived.

NOTE 2. CONCENTRATION OF RISK

The Organization maintains its cash balances with a financial institution. The balances are insured by the Federal Deposit Insurance Corporation up to a combined total of \$250,000 per financial institution. The bank balances may, at times, exceed federally insured limits. Per the compliance requirements set forth by the Legal Services Corporation, all funds held by 603 Legal Aid above the Federal Deposit Insurance Corporation limit were held in a financial instrument account within the federal institution.

For each of the years ended December 31, 2024 and 2023, approximately 46% and 43%, respectively, of total support and revenue was derived from the LSC Basic Field Grant. The future existence of the Organization is dependent upon the continued support from LSC.

NOTE 3. LIQUIDITY AND AVAILABILITY OF FUNDS

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested in insured cash sweep accounts in order to maximize investment return while maintaining safety and liquidity. Excess LSC funds are maintained in FDIC insured checking or money market accounts.

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**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

The following table reflects the Organization's financial assets as of December 31, 2024 and 2023, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations.

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 1,037,603	\$ 675,362
Accounts receivable	-	30,543
Grants receivable	<u>518,452</u>	<u>570,764</u>
 Total financial assets as of year end	 <u>1,556,055</u>	 <u>1,276,669</u>
 Less amounts not available to be used within one year:		
Net assets with donor restrictions	18,894	21,585
Less LSC restricted net assets	<u>(5,256)</u>	<u>(6,907)</u>
 Total financial not available within one year	 <u>13,638</u>	 <u>14,678</u>
 Financial assets available to meet general expenditures over the next twelve months	 <u>\$ 1,542,417</u>	 <u>\$ 1,261,991</u>

In the event of an unanticipated liquidity need, the Organization also could draw upon \$50,000 of its available line of credit, as further discussed in **Note 8**.

NOTE 4. GRANTS RECEIVABLE

Grants receivable, by funding category, consist of the following at December 31:

	<u>2024</u>	<u>2023</u>
New Hampshire Bar Foundation - IOLTA	\$ 240,000	\$ 179,625
IRS LITC	19,370	152,573
Campaign for Legal Services	128,340	96,207
NHLA – Call Center	43,011	43,186
NH DOJ – VOCA – ARPA	-	75,448
NH DOJ – VOCA	71,415	-
NH DOJ – VAWA	8,488	17,777
Miscellaneous grants	<u>7,828</u>	<u>5,948</u>
 Total grants receivable	 <u>\$ 518,452</u>	 <u>\$ 570,764</u>

603 LEGAL AID

NOTES TO FINANCIAL STATEMENTS **FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 5. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2024.

NOTE 6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions represent contributions for civil legal services as of December 31, 2024 and 2023 whose use has been limited by the donors as to purpose and future time periods and are as follows:

	<u>2024</u>	<u>2023</u>
LSC Basic Field Grant	\$ 5,256	\$ 6,907
Website and technology improvements	13,638	13,681
Housing assistance	<u>-</u>	<u>997</u>
Total net assets with donor restrictions	<u>\$ 18,894</u>	<u>\$ 21,585</u>

NOTE 7. LEASE COMMITMENTS

The right of use (ROU) assets represent 603 Legal Aid's right to use underlying assets for the lease term, and the lease liabilities represent 603 Legal Aid's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, arise from an operating lease and a finance lease and were calculated based on the present value of future lease payments over the lease terms. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs as incurred. 603 Legal Aid's leases are described below.

603 Legal Aid has an operating lease and a finance lease agreement for building space and a copier, respectively. Lease expenses totaled \$107,998, and \$108,420 for the years ended December 31, 2024 and 2023, respectively.

Lease periods range from three (3) to five (5) years with expiration dates through October, 2029. The weighted average remaining lease term at December 31, 2024 is 4.81 years.

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NOTES TO FINANCIAL STATEMENTS **FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

The discount rate related to the Organization's lease liability as of December 31, 2024 ranged from 3.00% to 8.50% which is based upon the stated discount rate of one lease and the incremental borrowing rate based on the existing line of credit. The weighted average discount rate at December 31, 2024 is 8.46%.

At December 31, 2024 the right of use asset for the copier (finance lease) was \$3,506, and the lease liability was \$3,669. Interest recognized during the year ended December 31, 2024 on the finance lease totaled \$12.

At December 31, 2024 the right of use asset for the building lease (operating lease) was \$418,923, and the lease liability was \$418,923.

Future minimum lease payments for the above leases are as follows:

<u>Years ending</u> <u>December 31,</u>	<u>Amount</u>
2025	\$ 108,156
2026	107,616
2027	105,996
2028	105,996
2029	<u>88,330</u>
Total undiscounted lease liability	516,094
Less imputed interest	<u>(93,502)</u>
Total lease liability	<u><u>\$ 422,592</u></u>

NOTE 8. LINE OF CREDIT

The Organization has a revolving unsecured line of credit with a financial institution for \$50,000 with a variable interest rate at December 31, 2024 and 2023 of 8.75% and 9.50%, respectively. No amounts have been drawn on the line of credit and there was no outstanding balance due as of December 31, 2024 and 2023.

NOTE 9. UNEXPENDED LSC AWARDS

For the year ended December 31, 2024, the Organization did not fully expend each of the LSC awards, therefore, \$73,855 has been recognized and recorded as advances from grantors at December 31, 2024.

For the year ended December 31, 2023, the Organization did not fully expend each of the LSC awards, therefore, \$261,550 has been recognized and recorded as advances from grantors at December 31, 2023.

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NOTES TO FINANCIAL STATEMENTS **FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 10. PRIVATE ATTORNEY INVOLVEMENT (PAI)

Recipients of Legal Services Corporation Basic Field Grants are required to expend funds equal to 12.5% of the total annualized Basic Field grant award in efforts to involve external private attorneys, law students, or other professionals in the delivery of legal information and legal assistance to eligible clients. Recipients may use LSC and any other grant sources to meet the PAI obligation.

The 12.5% PAI requirement for years ending December 31, 2024 and 2023 was \$140,981. The Organization is in compliance with this grant condition for both years.

A schedule of private attorney involvement expenses across all funds consist of the following at December 31:

	<u>2024</u>	<u>2023</u>
Salaries	\$ 166,819	\$ 108,149
Payroll taxes	12,988	9,035
Fringe benefits	23,348	15,012
Operating expenses	<u>32,320</u>	<u>24,215</u>
Total Private Attorney Involvement (PAI) expenses	<u>\$ 235,475</u>	<u>\$ 156,411</u>

NOTE 11. PENSION PLAN

The Organization sponsors a defined contribution pension plan in accordance with Internal Revenue Code section 401(a) for all employees who have attained the age of twenty-one. Contributions are based on a percentage of the employee's annual compensation; 5% for 2024 and 2023. For the years ended December 31, 2024 and 2023 pension expense was \$55,191 and \$39,287, respectively.

NOTE 12. RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These classifications had no effect on the previously reported change in net assets, or net asset amounts.

NOTE 13. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through May 29, 2025 the date the financial statements were available to be issued.

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**SCHEDULE OF SUPPORT, REVENUE, EXPENSES AND CHANGES IN NET ASSETS
FOR LEGAL SERVICES CORPORATION GRANT
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Basic Field Grant</u>	<u>Private Attorney Involvement</u>	<u>Total</u>	<u>Property</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT					
Grants and contracts	\$ 1,155,775	\$ 159,765	\$ 1,315,540	\$ -	\$ 1,315,540
Interest income	16,214	-	16,214	-	16,214
Miscellaneous income	130	-	130	-	130
Total revenues and other support	<u>1,172,119</u>	<u>159,765</u>	<u>1,331,884</u>	<u>-</u>	<u>1,331,884</u>
PERSONNEL EXPENSES					
Salaries	545,421	97,130	642,551	-	642,551
Payroll taxes	53,379	7,560	60,939	-	60,939
Employee benefits	91,881	13,590	105,471	-	105,471
Total personnel expenses	<u>690,681</u>	<u>118,280</u>	<u>808,961</u>	<u>-</u>	<u>808,961</u>
OTHER EXPENSES					
Space and occupancy	46,831	7,074	53,905	-	53,905
Office supplies and expenses	39,647	795	40,442	-	40,442
Communications	21,393	657	22,050	-	22,050
Library maintenance	1,987	68	2,055	-	2,055
Training and meetings	27,111	511	27,622	-	27,622
Insurance	2,763	417	3,180	-	3,180
Dues and fees	3,358	128	3,486	-	3,486
Travel	384	19	403	-	403
Contract services	141,439	8,820	150,259	-	150,259
Miscellaneous	3,170	345	3,515	-	3,515
Depreciation	-	-	-	1,651	1,651
Subtotal other expenses	288,083	18,834	306,917	1,651	308,568
Allocated administrative expenses	193,355	22,651	216,006	-	216,006
Total other expenses	<u>481,438</u>	<u>41,485</u>	<u>522,923</u>	<u>1,651</u>	<u>524,574</u>
NET INCREASE (DECREASE) IN NET ASSETS	-	-	-	(1,651)	(1,651)
NET ASSETS, BEGINNING OF YEAR	<u>2,230</u>	<u>-</u>	<u>2,230</u>	<u>4,677</u>	<u>6,907</u>
NET ASSETS, END OF YEAR	<u>\$ 2,230</u>	<u>\$ -</u>	<u>\$ 2,230</u>	<u>\$ 3,026</u>	<u>\$ 5,256</u>

See Independent Auditors' Report

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>Legal Services Corporation</u>				
Basic Field Grant	09.130010	Direct Award		\$ 1,333,535
Total Legal Services Corporation				\$ 1,333,535
<u>U.S. Department of Justice</u>				
Violence Against Women Formula Grants	16.588	New Hampshire Department of Justice	2024VAW20	\$ 10,066
Crime Victim Assistance	16.575	New Hampshire Department of Justice	2025VOC68	144,403
Total U.S. Department of Justice				\$ 154,469
<u>U.S. Department of Treasury</u>				
Internal Revenue Service Low Income Taxpayer Clinic	21.008	Direct Award		\$ 109,180
Homeowner Assistance Fund	21.026	New Hampshire Housing Finance Authority	HAF0014	16,667
Coronavirus State and Local Fiscal Recovery Funds	21.027	New Hampshire Department of Justice	2024ARVPS01	161,804
Total U.S. Department of Treasury				\$ 287,651
<u>U.S. Department of Veterans Affairs</u>				
Legal Services for Veterans Grants	64.056	Direct Award		\$ 13,125
Total U.S. Department of Veterans Affairs				\$ 13,125
TOTAL				\$ 1,788,780

See Notes to Schedule of Expenditures of Federal Awards

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NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 **BASIS OF PRESENTATION**

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of 603 Legal Aid under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of 603 Legal Aid, it is not intended to and does not present the financial position, changes in net assets, or cash flows of 603 Legal Aid.

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 **INDIRECT COST RATE**

603 Legal Aid has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 **SUBRECIPIENTS**

603 Legal Aid had no subrecipients for the year ended December 31, 2024.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
603 Legal Aid

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of 603 Legal Aid (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 29, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered 603 Legal Aid's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 603 Legal Aid's internal control. Accordingly, we do not express an opinion on the effectiveness of 603 Legal Aid's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 603 Legal Aid's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Leone McDonnell & Roberts
Professional Association*

Dover, New Hampshire
May 29, 2025

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
603 Legal Aid

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited 603 Legal Aid's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and in the Legal Services Corporation *Compliance Supplement for Audits of LSC Recipients*, that could have a direct and material effect on each of 603 Legal Aid's major federal programs for the year ended December 31, 2024. 603 Legal Aid's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, 603 Legal Aid complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of 603 Legal Aid and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of 603 Legal Aid's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to 603 Legal Aid's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on 603 Legal Aid's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about 603 Legal Aid's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 603 Legal Aid's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of 603 Legal Aid's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of 603 Legal Aid's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on 603 Legal Aid's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. 603 Legal Aid's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
May 29, 2025

603 LEGAL AID

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of 603 Legal Aid.
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of 603 Legal Aid, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses or significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for 603 Legal Aid expresses an unmodified opinion on all major programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The program tested as a major program was:

Legal Services Corporation, Basic Field Grant – ALN 09.130010
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. 603 Legal Aid was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAM AUDIT

Finding 2024-001: Compliance finding – LSC Financial Guide
Prior year Finding 2023-002
Legal Services Corporation
Basic Field Grant (ALN# 09.130010)

Condition: Several policies and/or procedures in the Draft Accounting Manual have not been updated to take the new LSC Financial Guide into consideration. Changes are actively being made by management but are not yet codified in an updated manual. The new policies are a work in progress that would benefit from more dedicated, concentrated effort to substantively update the manual.

Criteria or specific requirement: The LSC Financial Guide (Guide) is designed to assist recipients and subrecipients with fiscal responsibilities in the stewardship of grant funds provided by LSC. The effective date of the Guide is January 1, 2023. The Guide contains several new requirements that recipients must adopt, and best practice recommendations for financial management, including example reports and methods of compliance with specific requirements.

Cause: Employee attrition and transitioning to new service providers in multiple areas of operations during the year.

Effect: Required and recommended internal controls and accounting policies and procedures not contained in existing system.

Context: The Accounting Manual was reviewed by the auditors, and it was noted that not all policies and procedures were updated to comply with the requirements of the new LSC Financial Guide. This noncompliance results in no questioned costs.

Recommendation: Completion of an updated Accounting Manual, approved by the Board of Directors, taking into consideration the new requirements of the Guide. Completion of the Self-Assessment Questionnaire (Appendix 9) of the Guide on an annual or periodic basis. The referenced questionnaire is a tool for recipient's management to direct attention to practicable revisions of accounting procedures or internal controls to strengthen, improve, or simplify the existing system. Review the questionnaire at least annually, complete, and file for future reference.



Corrective Action Plan

Findings

2024-001

Planned Corrective Action: The 603LA Accounting Manual has been updated and completed, taking into consideration the requirements of the 2023 LSC Financial Guide, including the completion of the Self-Assessment Questionnaire (Appendix 9) of the Guide. The Board of Directors reviewed, approved, and codified the Accounting Manual at the May 28, 2025 Board of Directors meeting.

Responsible Person: Controller

Date of Completion: Compliant as of May 2025

Sincerely,

A handwritten signature in black ink, appearing to read 'Ariel Clemmer', written over the printed name.

Ariel Clemmer
Executive Director

93 N. State Street, Suite 200, Concord, NH 03301

Phone: 603-224-3333 | Fax: 603-224-6067

603 LEGAL AID

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2024

Finding 2023-001: Compliance finding – Governing Bodies

Condition: As of December 31, 2024, the Board of Directors was composed of other members representing 7.14%, client members representing 35.72%, and attorney members representing 57.14%. Attorney members were less than the required 60% of the board of directors.

Recommendation: A procedure be implemented to ensure that the Organization remains in compliance and does an internal review to ensure that board composition is maintained. Each set of board meeting minutes could contain a snapshot showing calculation of board composition in response to the requirements of 45 CFR 1607.3.

Current Status: Corrective action has been taken to address this item satisfactorily.

Finding 2023-002: Compliance finding – LSC Financial Guide

Condition: Several policies and/or procedures in the Draft Accounting Manual have not been updated to take the new LSC Financial Guide into consideration. Changes are actively being made by management but are not yet codified in an updated manual. The new policies are a work in progress that would benefit from more dedicated, concentrated effort to substantively update the manual.

Recommendation: The auditor recommended the following: Completion of an updated Accounting Manual, approved by the Board of Directors, taking into consideration the new requirements of the Guide. Completion of the Self-Assessment Questionnaire (Appendix 9) of the Guide on an annual or periodic basis. The referenced questionnaire is a tool for recipient's management to direct attention to practicable revisions of accounting procedures or internal controls to strengthen, improve, or simplify the existing system. Review the questionnaire at least annually, complete, and file for future reference.

Current Status: We agree with the need for updated policies and/or procedures to be codified in the Organization's Accounting Manual to ensure compliance with the 2023 LSC Financial Guide requirements. In 2024, the Organization had a temporary consultant filling in for the Senior Accountant position for several months while a permanent hire was found. The temporary consultant began working on updating the manual with the assistance of the Board Treasurer. When a permanent replacement was hired in August, the project was handed to her. Working with the Board Treasurer and Finance Committee, she is in the process of completing the 603 Legal Aid Accounting Manual to reflect the changes in the 2023 LSC Financial Guide as well as operating changes at 603 Legal Aid. The Staff Accountant went on leave earlier than expected in October, causing a staffing challenge that delayed the completion of the Accounting Manual by December 31, 2024.

Attachment H:
Copies of Materials Funded by IOLTA

From our website: <https://www.603legalaid.org/who-we-are>

Funders



From the press release about the hiring of Ariel Clemmer as Executive Director:

<https://www.603legalaid.org/603-legal-aid-blog/603-legal-aid-welcomes-ariel-clemmer-as-its-new-executive-director>

About 603 Legal Aid: 603 Legal Aid is based in Concord and helps low-income people across New Hampshire by providing free civil legal advice and information by telephone, by representing someone in court, or through a referral to a volunteer attorney or another program for legal help. 603 Legal Aid was launched in 2021 from the merger of two long-standing civil legal aid programs, the *Pro Bono* Program of the NH Bar Association and the Legal Advice and Referral Center. In partnership with volunteer attorneys and community organizations, 603 Legal Aid works to make justice a reality for and with people who experience economic hardship that threatens their basic human needs.

603 Legal Aid is supported by funding from the Legal Services Corporation, the NH Bar Foundation's IOLTA program, the NH Charitable Foundation and other sources.

From our website: <https://www.603legalaid.org/our-funding>

The Project is made possible by a Low-Income Taxpayer Clinic federal grant provided by the Taxpayer Advocate Service, as well as funding from the New Hampshire Bar Foundation, Granite United Way, the NH Housing Finance Authority, the Legal Services Corporation, the NH Charitable Foundation, and the New Hampshire Law Library *Pro Hac Vice* Fund (RSA 490:25).

Support is also provided by the many dedicated attorneys, enrolled agents, CPAs, students, and return preparers who donate their time to **Low-Income Taxpayer Project** clients.

Where else can I call for help?

If you have been charged with a crime, you should contact the court to determine if you are eligible for a court-appointed lawyer.

Call: 1-855-212-1234

If you need immediate help with a basic need like housing, food, or medication, call 2-1-1.

If you need resources related to aging or disability, call Service Link 1-866-634-9412



www.603legalaids.org
603.224.3333

Funded in part by:

NEW HAMPSHIRE
BAR FOUNDATION
Strengthening Justice for All



Granite United Way

LSC | America's Partner
for Equal Justice
LEGAL SERVICES CORPORATION

NH CAMPAIGN
FOR LEGAL SERVICES
Equal Access to Justice for All

Updated May 2024



Do You Need LEGAL HELP?

If you have a civil
(not criminal) legal
question or problem,
apply for free help online
at

www.603legalaids.org

or call

(603) 224-3333

Over age 60? Call

1-888-353-9944

Free civil legal services are available to people in New Hampshire
with income and assets below certain limits.

NH Legal Assistance & 603 Legal Aid

Working together, we provide legal services in civil (not criminal) matters for low-income people. Services include direct representation by staff attorneys and volunteer attorneys in all of New Hampshire's courts; advice and counsel to people representing themselves; and information and resources. Here are some of the civil case types we handle:

- **Housing/utilities** - evictions, foreclosures, property tax deeding/property tax relief programs, electricity shutoffs
- **Public benefits** - Medicaid, TANF, SNAP, disability benefits
- **Domestic violence** - orders of protection
- **Family law** - divorce, child support
- **Consumer** - debt collection, bankruptcy
- **Federal Taxes**
- **Wills/powers of attorney/advanced directives**
- **Criminal record annulments**
- **Youth law** - school discipline, special education
- **Aging** - financial exploitation, protecting resident rights in nursing homes/assisted living facilities

Disability Rights Center - NH

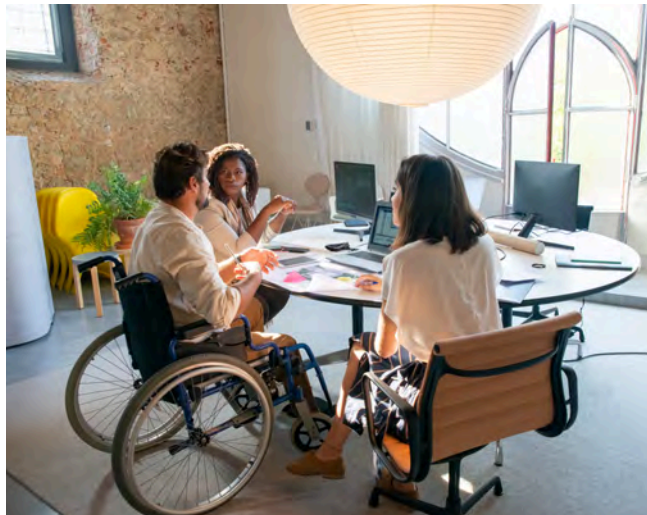
www.drcnh.org

Email: mail@drcnh.org

1-800-834-1721 or (603) 228-0432

Disability Rights Center – NH provides information, referral, advice, legal representation, and advocacy to individuals with disabilities on disability-related issues including education, access and accommodation, employment and housing discrimination, voting, home and community-based services, and Medicaid.

Contact Disability Rights Center-NH to schedule a free consultation on a disability discrimination issue with an experienced attorney.



NH Bar Foundation Programs

NH Free Legal Answers

www.nh.freelegalanswers.org

Confidential virtual legal advice clinic offered in conjunction with the American Bar Association.

Lawyer Referral Service (LRS)

Modest Means

(603) 715-3290

LRSreferral@nhbar.org

www.nhbar.org/legal-service-programs

Connects qualified low/middle income individuals who are not eligible for free civil legal services with attorneys providing legal services at reduced rates.

Lawyer Referral Services (LRS) Full-Fee

(603) 229-0002

LRSreferral@nhbar.org

Connects the public at all income levels with attorneys who practice in a specific area of law and charge customary legal fees.

Lawline

1-800-868-1212

6:00 pm to 8:00 pm on the second Wednesday of each month. Volunteer lawyers provide free legal information over the phone.

A Client-Centered Approach



DOVE puts your needs at the center.

DOVE Project Staff works closely with our partners to coordinate legal services so you don't have to. This allows you to focus on what's most important: your safety.

We don't do this work alone, and neither should you.

The Domestic Violence Emergency (DOVE) Project relies on its collaboration with the NH Coalition Against Domestic and Sexual Violence and its 12 Crisis Center Agencies, Private Volunteer Attorneys, and NH Legal Assistance to best serve you.

Representation Matters

According to the NH Judicial Branch, **only 14% of domestic violence victims and 6% of stalking victims are represented by counsel at their final protective order hearing.**

This means that nearly 90% of all NH DV and Stalking victims go unrepresented.

If you are an Attorney, you have the power and privilege to increase access to justice in New Hampshire.

Join the DOVE Project

Become a DOVE Project volunteer and make a difference for victims of domestic violence and/or stalking in your community. We provide the training and support you need to provide representation for clients at their final protective order hearings.

Our Pro Bono volunteers also receive technical support and malpractice insurance, as well as CLE credits for time spent on DOVE cases.

For more information, please email us at dove@603legalaid.org, or visit our website at www.603legalaid.org.



The DOVE Project

increasing access to justice for survivors of domestic violence and stalking



The DOVE Project at 603 Legal Aid provides free legal representation to:



those <200% of the
Federal Poverty
Guideline



at their final
protective order
hearing



who are seeking a
Domestic Violence or
Stalking Protective
Order

Do you need legal assistance?

Have you filed for a Domestic Violence protective order under RSA 173-B or a Stalking protective order under RSA 633:3-a? Do you have legal representation?

We can help.

Our team can assist you with a range of challenges in obtaining a final protective order and provide you with representation in Court.

Apply today.

Contact your local crisis center.

We recommend calling 1-866-644-3574 (available 24/7) to be connected to a confidential advocate that can help you apply for DOVE.

Apply online.

You can also apply online anytime at www.603legalaid.org.

Apply by phone.

Call (603) 224-3333 from 9:00 AM-2:00 PM Monday-Thursday.

An Overview of DOVE

1 Apply for DOVE

You can apply with the help of your local crisis center, online, or by phone.

2 603LA processes application & confirms financial eligibility

Our intake team at 603LA will review your application within 3-5 business days and contact you to confirm your financial eligibility. **We must speak with you directly to confirm your financial eligibility.** Please answer our call during this time.

3 DOVE Project Staff reviews application

DOVE Project Staff at 603LA will review your application to determine case and program acceptance guidelines.

4 DOVE Project Staff Contacts You

After reviewing your application, DOVE Project Staff will contact you to notify you of next steps.

Note: applying for 603LA does not guarantee you legal representation.

Depending on your eligibility and agency resources, you may:

- be placed with a Volunteer Attorney for in-Court representation
- be placed with an Attorney from NH Legal Assistance
- be provided with telephonic legal advice from a 603LA Staff Attorney

What You Need to Apply

Whether you apply with an Advocate, online, or by phone, we will need:

- Information on your household income & assets
- A copy of your underlying protective order petition
- A copy of your temporary protective order, if granted by the Court
- A release of information, if you are working with a crisis center.

Note: if you need help obtaining any of the above, please contact your local crisis center for assistance.

If you have not yet filed for a protective order, call **1-866-644-3574** to be connected to an Advocate at your local crisis center.

For more information on filing for a protective order, please visit our website:
www.603legalaid.org



Our Mission:

603 Legal Aid is a civil legal aid provider offering legal representation, advocacy, and education. In partnership with volunteer attorneys and community organizations, 603 Legal Aid works to make justice a reality for and with people who experience economic hardship that threatens their basic human needs. 603 Legal Aid helps low-income people by providing **free civil legal advice** and **information** by telephone, by representing someone in court, or through a referral to a volunteer attorney or another program for legal help.

Our Funding Sources

The Project is made possible by a Low-Income Taxpayer Clinic federal grant provided by the Taxpayer Advocate Service, as well as funding from the New Hampshire Bar Foundation, Granite United Way, the NH Housing Finance Authority, the Legal Services Corporation, the NH Charitable Foundation, and the New Hampshire Law Library Pro Hac Vice Fund (RSA 490:25).

Support is also provided by the many dedicated attorneys, enrolled agents, CPAs, students, and return preparers who donate their time to **Low-Income Taxpayer Project** clients.



Important Phone Numbers

Taxpayer Advocate Service, for help with IRS issues you're already working to resolve on your own.
(603) 570-0605

Internal Revenue Service, for general information and transcript requests for your accounts.
(800) 829-1040

Low-Income Taxpayer Project



93 N. State Street, Suite 200
Concord, NH 03301
(603) 224-3333



Please note that the **Low-Income Taxpayer Project** is independent of the Internal Revenue Service. Representation by the Project will not cause the IRS to give you preferential treatment and will not affect your rights before the IRS.



Low-Income Taxpayer Project



The Low-Income Taxpayer Project and You

The Project

Do you have an IRS problem?

The **Low-Income Taxpayer Project** of 603 Legal Aid may be able to help.

The Project is a **free** tax clinic designed to help low-income taxpayers with federal tax controversies, including:

- **refund delays**
- **stimulus payments**
- **Child Tax Credit**
- **Earned Income Tax Credit**
- **identity verification**
- **identity theft**
- **under-reporter notices**
- **audits**
- **deficiency notices**
- **tax debts**
- **liens & levies**
- **installment agreements**
- **offers in compromise**
- **innocent spouse relief**
- **injured spouse relief**
- **worker classification**

The Project does not generally provide tax return preparation but can do so if needed to resolve a federal tax controversy.

Eligibility

You may be eligible for help if:

1. The problem involves the IRS.
2. The amount of money at stake is not more than \$50,000* per year.
3. Your income is not more than 250%* of the federal poverty line.

**The Project may be able to accept a limited number of cases that do not meet these criteria, depending on staff resources and client circumstances.*



Apply for Help

To apply for our services,

call **(603) 224-3333**
9:00-1:00, Monday-Friday, or go to
www.603LegalAid.org, anytime.

~

For help filing a tax return during tax season,

call **211** or go to
www.nhtaxhelp.org.

