

Company number: 03110908

Charity Number: 1050358

The RCJ and Islington Citizens Advice Bureaux

Report and financial statements
For the year ended 31 March 2021

The RCJ and Islington Citizens Advice Bureaux

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Reference and administrative information

For the year ended 31 March 2021

Company number	03110908 – incorporated in the UK		
Charity number	1050358 – registered in England and Wales		
Registered office	5 St. Bride Street, London, EC4A 4AS		
Operational address	Royal Courts of Justice Strand LONDON WC2A 2LL	Central London Family Courts 4th Floor, First Avenue House 42–49 High Holborn LONDON, WC1V 6NP	
	Islington Council 222 Upper Street LONDON, N1 8JH		
Directors	The Directors, who are also trustees under charity law, who served during the year and up to the date of this report are detailed within the directors' report.		
Company secretary	Waterstone Company Secretaries Ltd Third Floor, 5 St. Bride Street, London, EC4A 4AS		
	C Hoare & Co Limited 37 Fleet Street LONDON		
	Allen & Overy One Bishops Square LONDON E1 6AD	Clifford Chance 10 Upper Bank Street LONDON E14 5JJ	Milbank 10 Gresham St LONDON EC2V 7JD
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House 108–114 Golden Lane LONDON EC1Y 0TL		

The Directors' annual report

For the year ended 31 March 2021

The directors present their report and the audited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The Charity's objects are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of those having business at the Royal Courts of Justice and others living or working throughout England and Wales, in particular in the London Borough of Islington and surrounding areas.

The principal activities of the Charity are:

- Legal advice to litigants in person in **civil law** and including a number of pro bono rotas and, primarily funded by the Ministry of Justice through the Litigants in Person Strategy, and other services including
 - Immigration consultancy advice to Local Citizens Advice through a grant from national Citizens Advice initially focusing on EU Settlement and separately including Windrush cases
 - Employment Legal Advice Service (ELAS) funded by the Community Justice Found
 - Specialist bankruptcy and money advice service funded through Therium Access which is delivered within our Central London County Court bankruptcy desk
 - Housing advice to individuals facing or threatened with homelessness, possession of their home, disrepairs or matters relating to anti-social behaviour who are eligible for funding under Legal Aid Agency Contracts in Westminster and Islington.
 - Advice and support to victims of miscarriages of justice funded by Her Majesty's Prison and Probation Service (HMPPS).
- Legal advice to litigants in person in **family law** (including Time Together child contact centre) primarily funded by the Ministry of Justice through the Litigants in Person Strategy and services including
 - A national consultancy service FLOWS (Finding Legal Options for Women Survivors), a domestic abuse legal advice service targeted at front line workers and individual women, including the award winning CourtNav FL401, funded by the Ministry of Justice
 - Delivering legal advice to Support through Court clients in a pilot that is funded through the
 - Ministry of Justice LIP 3 funding stream
 - The only child contact centre based within a court, Time Together which offers supported and supervised child contact from within the Central London Family Court and is funded as part of our Litigant in Person Support Strategy

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- Delivering a course that help parents understand how they can put their children first whilst separating through a contract from CAFCASS to deliver Separated Parent Information Programmes (SPIP) across London
- **Citizens Advice Islington** funded by Islington Council and delivering social welfare advice to Islington residents. Citizens Advice Islington includes:
 - Advice line delivery as a first point of access
 - Generalist advice appointments
 - Specialist advice in welfare benefits, housing and debt
 - Our debt team funded as part of the Debt Free London partnership is based in Islington
 - Outreach services across the borough funded through Cripplegate
 - Delivery of help to claim for Universal credit funded through Citizens Advice

Achievements and Performance

2020/21 was an exceptional year for the world, and throughout the year we moved to remote working in relation to Covid-19 to ensure the safety of our staff, volunteers and service users. Each of our services, and the staff and volunteers who deliver them did a superb job in responding to the legal advice needs and support needs arising from the pandemic and were driven by our mission:

We exist to tackle inequality and poverty through the delivery of national and local legal advice, support and information, that ensures people resolve the issues that affect their lives.

We drew up the following aims in a strategic plan for the next 3 years:

Aim 1: Help more Litigants in Person across England & Wales to access civil and family legal advice through a variety of channels which meets and matches their needs and enables them to ensure justice;

Aim 2: We will ensure vulnerable people are able to achieve justice through advice, information and complementary support, and draw attention to the barriers they face;

Aim 3: Citizens Advice Islington will enhance access to quality advice by working collaboratively in the community to ensure local residents receive the holistic support packages they need;

Aim 4: We will be a stronger and more stable, more efficient, organisation where staff and volunteers receive the resources they need to do a good job and we are recognised as providing responsive and quality assured service to clients

In this report we refer to a number of case studies to help bring to life the work of our various services. Each example has been anonymised to protect client confidentiality and some of the details have been changed.

Under the “access civil and family legal advice” aim:

I would just like to express my heartfelt gratitude to the timely and valuable advice and support given by your team, , when I recently found myself in unfamiliar legal territory and procedures.

- We are one of the partners in a support strategy for Litigants in Person (LIPs) in England & Wales. This involves ourselves, Support through Court (STC), Law Works, Law for Life and Advocate, together with the Access to Justice Foundation, working collaboratively and in partnership to address the needs of LIPs in civil and family courts. Our role is to deliver legal advice to LIPs, including representation via our facilitation of pro bono rotas and family support such as Time Together.
- Our contribution to the Litigant in Person Strategy for 2020/2021 was exceptional. We delivered legal advice, support and representation to 6,030 individuals compared to 3,590 individuals the previous year: a 68% increase which saw our team and our pro bono volunteers delivering advice by phone, Zoom and email, addressing 22,811 enquiries (23,846 enquiries 2019/20) across England and Wales. Our child contact sessions moved to Zoom and despite a reduction in referrals due to delay in cases, delivered 90 Zoom sessions. This involved significant planning and the sessions were very successful. In addition to these sessions the team responded to email queries about contact, which was a great concern for many parents during the pandemic, and responded to 304 enquiries.
- Our civil legal rota assisted 4,175 people with 7,158 enquiries (1,666 people with 9,885 enquiries 2019/20) An example of the assistance we provided:

Jane had a telephone appointment with our solicitor. Jane had brought a disability discrimination claim against her housing provider. The primary issue concerned the storage of her Motability scooter. Jane alleged she had been harassed over her storage of this outside the flat when the fire service had deemed it safe, whilst failing to provide her with suitable alternative storage. Within this claim the Defendant has made an application for an injunction against the client requiring her to remove the Motability scooter and making allegations of anti-social behaviour. The Defendant had asked for a penal notice to be attached. This had potentially very serious consequences for Jane as it could be considered a breach of the tenancy if upheld and lead to her eviction, and also imprisonment if granted and breached. The Defendant solicitor was trying to get this considered on the papers during lockdown and Jane wanted a hearing given the seriousness of the matter and the potential consequences for her. Jane was frightened and felt limited in her ability to conduct the case without help.

Our solicitor helped Jane to draft letters to the Defendant and the court, pointing out the injunction matter as being wholly unsuitable to be dealt with on the papers alone. Our housing legal aid team took over to represent Jane and Jane was delighted to win her case.

- A further 362 (440 2019/20) enquiries were dealt with by our London County Court desk which includes bankruptcy and debt advice, see for example:

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Asim is a 45 year old man who is a builder. Married with one dependent child (5 years old daughter).

Asim owns his house, jointly with his wife and with help of a mortgage, and has equity in the property.

Asim received a bankruptcy petition following a service of a statutory demand on him by 2 ex-customers (Petitioners) for a repayment of £19,017.00.

Asim said that he had gone to a regional County Court, where the Bankruptcy Petition was issued and a Court Staff there told him about the RCJ Advice Bankruptcy Advice Service and advised him to contact us as we will be able to help him.

Asim rang our bankruptcy adviser, and we successfully opposed the bankruptcy petition against him, preparing a witness statement and other documents, which resulted in the petition being dismissed by the Bankruptcy Court at his regional County Court.

Asim was overjoyed and said his family could sleep again. He wouldn't have known what to do without our bankruptcy service.

- Our Housing and Debt contract from the Legal Aid Agency has responded to housing queries through contacts based in Westminster and Islington. The following case study illustrates our work:

Jan. with a history of depression and anxiety was a social housing tenant.

His landlord served a Notice of Seeking Possession and issued a county court possession claim on rent arrears ground. During this period, Jan was working part-time in retail with an unstable income. Unfortunately, his employer was placed in Administration and it was not certain whether his wages would be paid. His rent arrears accrued during this period. Legal aid was granted and we wrote to his landlord drawing attention to pattern of payment, the reasonableness condition as well as a request to withdraw the mandatory ground prior to the hearing. A district judge approved the consent order agreed by the parties, adjourning the matter generally on terms that the Jan paid the current rent plus an extra amount towards the rent with no order for the claimant's costs.

Unfortunately, Jan became unemployed again just before the first lockdown, and struggled to navigate through the Universal Credit system due to lack of access to a computer and a smart phone. His landlord served a Reactivation Notice, The claimant's reason for the decision to restart proceedings, was due to insufficient payment to cover the full rent, and the amount agreed towards the rent arrears.

We asked his landlord to consider in detail the question of reasonableness, and in particular, the available welfare benefits. A new consent order was agreed, with a variation to the sum expected from Jan, which considered his true financial circumstances.

The draft order was placed before the Judge prior to the Review Date and was approved. Jan said that his history of depression and his financial circumstances would have made it difficult for him to find other accommodation if he was evicted from his property. He thanked our team.

Possession hearings were suspended during the pandemic. Our team have continued to assist people by working on non-legal aid cases. The number of clients helped during the

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year was 577 and increase from 390 in 2019/20 but these cases were predominantly non-legal aid.

- Our immigration legal advice assisted with 2,168 queries from Local Citizens Advice across England and Wales a 50% increase in demand (1,031 queries 2019/20). This is the final year of the national service delivered by our team in partnership with CA Bolton and CA Stoke on Trent and Our immigration team also deliver legal advice in Windrush cases and in this financial year worked on 12 Windrush cases (16 Windrush cases 2019/20).

We introduced a new Employment Legal Advice Service (ELAS) in December 2020. This service was developed in response to Covid 19 issues. From December 2020 to March 2021 they have assisted 185 people ELAS has successfully reached people in low paid work, living in deprived communities. 34% of our clients are white British, 66% represent very diverse ethnicities. 31% are disabled.

We provide comprehensive legal advice from initial information, negotiation, drafting help, and representation for the most vulnerable:

- Writing successful dismissal appeals for low paid workers in Rotherham.
- Conducting litigation for a neurologically disabled client and helped him instruct counsel, resulting in a Tribunal award of £34,000.
- Successfully representing a woman who was dismissed when she made a maternity leave request in the South Tyneside ET.

We have close working relationships with Advocate, LawWorks and ELAN (participating in their mentoring pilot). Having an adviser also based in our Citizens Advice Islington service means we are closely linked to a wide number of community groups, and have responded to Covid-19 related queries including reasonable adjustments for health and safety (13%), unfair dismissals (13%), Discrimination (34%), and furlough scheme problems (28%).

Delivering legal advice by phone, email and Zoom we are accessible across England and Wales. Over 20% of work is with workers outside of London including Powys, Arun, Newcastle and Sheffield.

ELAS has made an astonishing impact negotiating 27 settlements and gaining £238K in compensation for clients, with further cases in which the total amount claimed in settlement is £563K. We also work to achieve system change: working with LawWorks in group litigation for the victims of a complex furlough fraud involving loan agreements obtained by duress.

- Our family legal rota increased the number of people to whom they gave advice to 1,855 (1,628 2019/20) and responded to 11,166 enquiries
- Our family legal aid contract helped 14 clients during the year with 15 legal help matters and 9
- clients were assisted with Legal Aid Certificate funding under the Legal Aid Contract
- FLOWS experienced an exceptional increase in demand for their services and assisted 7218 women with legal advice (1,941 women 2019/20) and responded to 15,657 enquiries (4,296 enquiries 2019/20).

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- We maintained our volunteer workforce and maintained 170 voluntary Honorary Legal Advisers, and 30 CAB volunteers who all moved to phone appointments. We found:
 - Pro bono volunteers were very positive about the move to phone appointments
 - Our civil and family front line teams responded by producing processes and tools to aid remote working such as online rota booking, reviewing documents in advance of appointments and having encrypted document sharing
 - Service users responded well and non-attendance was rare, and we increased the geographical reach. We consulted users who felt that an initial face to face appointment could be followed by phone
 - We recognise that we need to plan the reintroduction of face to face, in person appointments as people who are digitally excluded, don't have credit for a phone or have complex needs will not have been able to access advice.
- Pro bono representation was limited as most hearings moved to a remote basis. The CLIPS scheme delivered by the Chancery Bar Association was the only scheme that remained operational during this year and represented 72 Individuals. We are working with courts to agree the return of the advocacy schemes later in 2021.
- Our legal advice services taken together worked exceptionally hard and were very responsive to advice needs: reaching 16,065 people compared to 7,380 clients in 2019/20: a 118% increase and we delivered 36,798 legal advice enquiries compared to 30,032 enquiries in 2019/20: a 22.5 % increase. This is down to us moving quickly to remote working, which is thanks to our operational team, a dramatic increase in domestic abuse legal queries and our being able to introduce new services such as employment advice in response to Covid-19.

Under the “achieve justice through advice, information and complementary support” aim

The Charity responded to an increased need for different channels and we designed support packages for specific groups and adapted existing services.

Our achievements have included:

- Our Miscarriage of Justice Support Service prioritising daily contact with clients as they were severely affected by lockdown. This included a responsive text messaging service, delivering a Facebook account for MJSS, and producing a well-received quarterly newsletter.

The service worked with 20 very vulnerable clients throughout the year. Contact was regular and consisted of 2,932 phone calls, texts and letters to check clients were okay. The service delivers a high level of emotional support. 4 of our Local Citizens Advice partners continued to remain in contact with clients during this year.

Within the 2,932 contacts, practical social welfare advice was given, achieving very considerable outcomes:

Issues

Types of Issue	Issues	Individual contacts
Benefits & Tax Credit	329	15
Benefits (UC)	55	1
Health & Community Care	485	24
Housing	234	8
Debt	90	3
Legal	314	25
Other	182	20
Relationship & Family	35	8
Utilities & Communication	24	3
Travel & Transport	42	4
Employment	21	2
Total	1811	

Craig is 37 years old, single, Housing Association Tenant, complex mental health diagnoses in receipt of disability benefits following a miscarriage of justice.

Craig requested support for furnishing and equipping the flat. He also requested advice regarding removing his name from the Sexual Offenders Register following a successful appeal. Craig had found being subject to the notification obligations excessively onerous and in particular following his release in 2015 had found regular Police check-ups on his whereabouts and movements to be increasingly challenging.

Our team made charitable applications for equipment for the flat and for money towards the cost of other essential items.

We liaised with National and local Police forces and Police Public Protection Unit which had been responsible for the monitoring checks in accordance with the notification requirements of the Sex offenders Act 1997 (as amended by Sexual Offences Act 2003) to ensure his status had been amended and the status of Sex Offender removed from all police databases.

We were successful in obtaining for the client white goods and a cooker and a microwave and kitchen equipment. The client was very appreciative. In addition, following our intervention on the clients behalf, we received confirmation from the Police Public Protection Unit that following his successful appeal, the clients ViSOR record (Violent and Sex Offender Register) was now closed and the Police National Computer (PNC) had been updated. In addition, we received written confirmation that the client was no longer subject to the Notification Requirements in accordance with the Sex Offenders Act 1997 (as amended by the Sexual Offences Act 2003) and that the client no longer held the status as a registered sex offender.

The client was relieved to have this in writing and commented that after years of checks and monitoring, in he was pleased to know this was finally over.

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- Service referrals to Time Together, our child contact service dropped due to a lack of hearings. Nonetheless we held 90 child contact sessions via Zoom. The following case study demonstrates the care and safeguarding considerations staff took into account to successfully deliver contact for non-residential parents and their children:

Dave, the father, applied to the Court for a Child Arrangement Order in order to resume contact with his children, two girls aged 4 and 2 years, who were living with their mother in London.

Following a court hearing Dave was referred to Time Together who were asked to set up 6 sessions of supervised contact, once every 3 weeks.

Separate pre-visit meetings were set up to enable both parents and children to visit the centre, meet the staff, prior to contact dates and times being agreed.

Both parents were positive about the referral and the support and resources Time Together had on offer, Dave was anxious to start contact as soon as possible as he hadn't seen the children since leaving the family home 9 months earlier.

The first face to face contact took place just before lock down All parties arrived at the agreed time and the children greeted staff with smiles, happily accompanying the supervisor into the contact centre.

Impact of Covid 19

Time Together proposed they set up supervised 'Zoom' contact until face to face contact was possible again. Both parents agreed to try Zoom contact, which meant that observational reports would be available for the next court hearing.

Preparation for Zoom Contact

Each parent had a separate pre-visit Zoom meeting with the head of contact, where terms and conditions of contact and how contact by Zoom would work was explained. Both parents were asked to do some preparation for the sessions. A member of the contact team had a trial Zoom session with each parent to find the best location to set up the laptop. We practiced how the screen would look and showed how 2 Time Together staff would be present on screen to meet and greet all parties and control the session. One staff member would be observing and the other staff member would manage the technical side, bringing parties in and out of the session, ensuring that terms and conditions were adhered to and would terminate the session if these were breached. It was explained that staff would not be visible on screen once the session commenced so that Dave and the children would not be distracted by the presence of staff on screen. Parents were also shown how to change the background of their screens to ensure their homes and contents could not be identified and privacy was maintained if the preferred.

Both parents expressed concern about how to engage the children given their age and expected level of concentration. Time Together staff talked through some possible activities and strategies that could be used to keep the children involved. Mum shared with staff what the children's current interests were and this was passed on to Dave.

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Zoom Contact

Mum acknowledged that the sessions had gone well, much better than when she tried to encourage the children to speak to their dad on the phone or What's App. As the sessions progressed the children have become familiar with the format and have fully engaged with their father.

Dave came up with ideas that incorporate their interests such as animals, dinosaurs, solar system, football. This has kept their interest. Observational reports reflect the progress of the contact and the quality time spent between father and the children albeit on a screen, rather than face to face.

At a time when face to face contact wasn't safe, the Zoom contact has provided an opportunity for children to re connect with their dad and maintain the relationship until such time that face to face contact can be safely arranged.

The Time Together team also responded to 304 enquiries.

Our FLOWS service responded to the dramatic increase in domestic abuse which was exacerbated by lockdown conditions. In response to this increase FLOWS:

- Worked with HMCTS to get CourtNav FL401 out to the public via Gov UK and the national Citizens Advice website – this ensured we helped to provide safety for all survivors
- Enabled survivors to self-register onto CourtNav so they didn't need to contact us first, or a front line organisation, which was especially helpful if they were self-isolating with their abuser
- Ensured CourtNav was available 24 hours a day thanks to our 80 domestic abuse accredited legal aid partners
- Extended the service to Wales and introduced a criminal law family solicitor hosted by Rights of Women

22,636 CourtNav applications have been created since CourtNav was launched in May 2020. During the financial year 9,165 survivors were made safe through CourtNav preparing non molestation and occupation orders, and the initial statement. Solicitors across the county reviewed 7,998 applications and submitted successful applications and for some women produced a warning letter. Anyone not wanting to access legal aid is referred back to our RCJ Advice FLOWS team and the team assisted 1,167 women with domestic abuse injunction applications:

Rosa had completed a CourtNav application. She was working full time and was unable to afford the calculated legal aid contribution. Therefore, she chose for the CourtNav team to assist her with her matter.

Rosa had been subjected to severe domestic abuse, with the most recent incident being a physical attack whereby she was thrown through a glass door by her now ex-partner. This resulted in significant injuries. When Rosa contacted us, the police were investigating the matter and she had protection in the form of bail conditions.

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We provided legal advice to Rosa and explained about the protection that a non-molestation order could offer in the event that the bail conditions were dropped. Rosa was getting limited information about her case and the bail conditions from the police, despite her attempts at chasing information. Due to this and in order to be prepared if protection was dropped, we used CourtNav to begin to prepare her case.

Rosa was contacted by the police to inform her that they were going to continue with their investigations but that the bail conditions would come to an end soon. This concerned Rosa greatly, not only because she was to be left with no protection but the very short amount of time she had to obtain protection in a different form.

We worked Rosa that evening, to prepare her emergency ex-parte application for court. Using CourtNav, we were able to prepare the FL401 and a comprehensive supporting statement quickly and efficiently. We informed Rosa on how she should lodge the application and what to expect at the hearing. Rosa was given an emergency hearing the next day and her order was granted. She informed us that she was not asked many questions by the Judge as her case was set out in the prepared statement. We also explained about service and how to ensure that the order is in place and enforceable.

Rosa was extremely grateful and relieved. Without CourtNav, she could have been left without protection for the weekend, due to the police providing her with a lack of notice that her bail conditions were to be dropped. We also undertook to represent Rosa at the return hearing.

CourtNav user feedback is collected whilst they are using the system and 884 respondents reported that 97% of them found CourtNav questions easy to understand, and CourtNav easy to use.

We increased the number of legal aid partners from 60 in 2019/20 to 80 in 2020/21.

Rights of Women, our FLOWS partner, increased front line practitioners in the FLOWS discussion forum from 300 in 2019/20 to 658 in 2020/21

FLOWS was successful in reaching 2,399 front line workers in 2020/21.

- Our SPIPS team delivered 471 SPIP sessions over Zoom (276 in person SPIP sessions 2019/20) to 1,727 separated parents (2,470 separated parents 2019/20).

Feedback is positive:

It was well balanced and offered some support and discussion with people in similar situations, even if we were on different stages of the process, the organiser kept all of us focused without disruptions

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Under the “fairer and accessible Islington” aim

- Adviceline remained the main point of access into CA Islington and worked well, with our volunteers delivering advice safely from home .
- Citizens Advice Islington continued to deliver generalist advice and casework remotely across the Borough. We work closely with partners including Help on Your Doorstep in delivering advice services to vulnerable clients.
- Citizens Advice Islington responded to increased needs due to Universal Credit service, with workers moving to a national phone line to assist with applications.
- An example of our work:

Aurelia is diagnosed with longstanding mental health. She has previous alcohol dependency issues.

Aurelia was referred to us from our partner agency, Help on Your Doorstep (HOYD) as we had previously seen Aurelia at an outreach session. Her welfare benefits previously in payment were Employment and Support Allowance (ESA), Personal Independence Payment (PIP), Housing Benefit and Council Tax Support. Her PIP was reviewed and she submitted the new claim without assistance resulting in no award and a loss of income of £83.30 a week from PIP. In addition, she lost an additional £66.95 weekly Severe Disability Premium.

We assisted Aurelia in submitting an appeal to the social security tribunal. The basis for our appeal was one that the Aurelia would not have had the capacity to formulate.

The DWP swiftly reversed their decision and withdrew the case. This is particularly noteworthy due to its rarity. All benefits were fully restored and backdated by seven months – estimated to be in the region of £4,200. Aurelia was delighted.

- Our Citizens Advice Islington services assisted 6176 people (5,144 people 2019/20) with 16,454 enquiries (18,699 enquiries 2019/20).
- Welfare benefits remains the most frequent type of enquiry and enquiries greatly increased due to Universal Credit. We helped with 2,592 (3,922 2019/20) welfare benefits enquiries and 5,594 Universal Credit (including help to claim) queries (5,098 2019/20) making a total of 8,186 welfare benefit enquiries. Our Debt team dealt with 3,321 enquiries (2,357 2019/20), Housing responded to 2,389 enquiries (2,410 2019/20) and employment increased to 2,564 enquiries (1,030 2019/20)
- Our Help to Claim team secured £1,651,242 of Universal Credit entitlement for clients.
- Our debt team was the highest performing in volumes for the Debt Free London partnership and achieved 105% of our target.

Our overall achievements

- Across our legal advice and Citizens Advice services we have assisted 22,241 people (12,524, 2019/20) – a 77.5 % increase with 53,222 enquiries (24,873, 2019/20) – 114% increase. This demonstrates the exceptional contribution of our staff and volunteers to the advice needs of people during this pandemic year.

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- Demographic data confirms that a less diverse community is accessing the Bureau's services. We have increased our use of Language Line and British Sign Language interpreters to ensure that our service is widely accessible but know that face to face services are required by a lot of people.
- We are seeing an increasing number of people experiencing mental health issues and we are ensuring all staff and volunteers receive support in responding to stressful situations.
- We continue to actively seek client feedback to inform service developments.

Under the “strong and sustainable” aim

- We worked with CoopSys in our successful transition to Office 365 and Microsoft Teams move. This enabled us to move effectively to remote working. We continue to support staff and volunteers who are home working. The evidence that has been described above demonstrates what an impressive performance our staff and volunteers continue to give.
- We enhanced support to staff and volunteers including regular social events including a zen doodling session and a performance by a magician.
- We have achieved Lexcel accreditation for our legal services and are a London Legal Services Trust Centre of Excellence.
- We have retained our ‘Cyber Essentials’ accreditation. All staff and volunteers achieve GDPR awareness accreditation.
- We comply with, and receive high scores for, every component of our Citizens Advice membership scheme.
- We continue to explore flexible working options and have introduced wellbeing support packages for staff and volunteers.
- Under the LIP Strategy we are providing a range of services to local Citizens Advice Services and advice agencies. Both our Citizens Advice Islington service and Miscarriages of Justice Support Service work with other Citizens Advice services.
- We generated a small amount of unrestricted income through fees for supervised child contact and private SPIP places.
- We have successfully maintained Casebook for our Citizens Advice Islington Services; Cross Data for our legal advice services and Advicepro for our legal aid contract services.
- We maintain ‘Twitter’ accounts for RCJ Advice and Citizens Advice Islington. Our FLOWS service has established a high profile social media presence.
- We have participated in local research campaigns and our MJSS service has published research on the needs of our clients.
- We continue to actively work on legal aid policy.

Plans for future periods

All of our advice services have responded to the considerable challenges presented by Covid –19 and we have recently introduced phone and expanded email services in place of face to face services. We plan to introduce a hybrid service as soon as conditions permit.

In response to changes and challenges to our funding we continue to review and revise our service delivery to respond to this high level of demand.

Our family legal service has considerably expanded legal advice to front line workers; working with women experiencing domestic abuse through FLOWS and CourtNav FL401.

Our Citizens Advice service that serves Islington residents will continue to increase access through enhancing our role as gateway into advice in the Borough and focusing on effective early intervention casework at outreach venues such as Job Centres and libraries.

We plan to introduce hybrid services (including face to face as well as other channels such as digital) in responding to the ongoing Covid–19 response and the anticipated global recession. We anticipate an increase in debt, housing and family issues and are planning accordingly.

Public benefit

The directors have considered the guidance contained in the Charity Commission's general guidance on public benefit in reviewing the Charity's aims and objectives and in planning its future activities.

The directors confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit.'

The directors confirm the following in relation to the two key principles of public benefit:

Principle 1: There must be an identifiable benefit or benefits

The Charity's objects are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of those having business at the Royal Courts of Justice or living, visiting or working in the London area.

The directors review the activities of the Charity against its aims on an on-going basis and are satisfied that all activities continue to be related to its aims.

No detriment or harm arising from the activities undertaken by RCJ Advice, including Islington Citizens Advice, has been identified.

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Principle 2: Benefit must be to the public or a section of the public

The beneficiaries are individuals from across England and Wales having business at the Royal Courts of Justice. Our debt work is under a London wide contract for those or living, visiting or working in the London area. A number of clients who suffered a miscarriage of justice live outside London, as do a proportion of our Litigant in Person clients.

We charge a nominal fee for reports from our child contact centre supervised sessions and a small fee for private SPIP sessions. No fees are charged to individuals for our advice services to ensure maximum access. We promote our services widely in order to reach vulnerable sections of the community.

A number of private benefits arise from the activities of the Charity. Individual clients may benefit as a result of obtaining legal advice from the Charity. The Charity also employs and remunerates staff. These are incidental benefits arising from carrying out the Charity's aims.

Structure, governance & management

Governing document

RCJ Advice was formed in November 1978. We became a charitable company limited by guarantee, incorporated on 6 October 1995 and registered as a charity on 3 November 1995. The Charity commenced its operations on 7 November 1995. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

All directors give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 6 to the accounts.

Appointment of directors

In accordance with the requirements of the Articles all elected directors shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. At each of the first three annual general meetings following adoption of these Articles one third of the elected Directors shall retire in rotation but may be re-elected.

A number of the directors have historically been recruited from the law firms that were involved in the major reorganisation of service delivery of the Charity in the 1990s. The Chief Executive is responsible for delivering an induction programme to all new directors. Training opportunities are offered to all directors and a skills audit is conducted biannually.

Organisational structure

The directors of the company are also trustees for the purposes of charity law and under the company's Articles. The Charity is a company limited by guarantee and has no share capital.

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The Board of Directors ("the Board") meets quarterly and is responsible for the strategic direction and policy of the Charity. At present the Board has 18 members from professional backgrounds relevant to the work of the Charity. A scheme of delegation is in place and day to day responsibility for the operation of our services rests with the Chief Executive. Client services and delivery are the responsibility of the Director of Legal Services, Director of Family Services and the Director of Citizens Advice Islington. Personnel, ICT and finance matters are the responsibility of the Director of Finance.

The Charity carries out an annual review of salary levels across London Citizens Advice and other relevant organisations including key management posts. Any proposed amendments to salary scales or remuneration of key staff are taken to the Employment & Finance Sub-Committee meeting for initial consideration. Any decision to change salary scales or remuneration levels is then taken to the Board for final decision.

Connected organisations

The Charity is a member of Citizens Advice. Citizens Advice agencies delivering advice services are all individual charities and Citizens Advice itself is also a registered charity, as well as being the membership organisation.

Directors

The following people were directors of the Charity on the date of approval of the report or had been directors during the course of the year.

The Right Honourable Lord Justice Peter Jackson (Chair)	Roger Leese
Mona Vaswani (Deputy Chair)	Guy Pendell
Nick Atkins (Treasurer)	Saaman Pourghadiri (appointed 28 th October 2020)
Alex Carruthers	Andrew Denny
Jon Gale	Patrick Robinson
James Gilbey	Ali Sallaway
John Hine	Paul Thwaite
Paula Hodges QC	Holly Ware
Christine Howard	
Graham Huntley	
Mr Justice Robin Knowles CBE	

Senior Management Team

Alison Lamb
Jeanette Daly Mathias

Rebecca Scott
Janice Massingham
Rita Suglani

Chief Executive
Chief Operating Officer Citizens Advice
Islington
Director of Legal Services
Director of Finance
Director of Family Services

Financial review

The result for the financial year 2020/21 was better than expected especially against the backdrop of the unprecedented challenges that we have faced because of the pandemic. We had budgeted for a breakeven position on our general unrestricted reserves but were able to achieve a healthy surplus of £51,137 before accounting for a disclosure adjustment for accrued annual leave at 31st March 2021 of £127,267. The accrued annual leave adjustment is an annual adjustment which in normal years is not material and not adjusted for in the accounts. However, given the restrictions of a year of lockdown staff have not made the same level of use of their annual leave allowances resulting in an accrual at 31st March 2021 that was significant enough to require an adjustment in the accounts. The impact of this adjustment is to reduce our free reserves level at 31st March 2021; however systems are in place to allow staff to fully use the annual leave accrued and we expect the figure for accrued annual leave to be immaterial in next year's accounts which will result in a boost to our unrestricted reserves level.

The financial outcome for the year reflects the significant hard work and creativity across the whole staff and volunteer team who have continued to deliver our much needed services to clients remotely. This result places us in a good position as we continue to face significant challenges going forward to sustain ongoing longer term funding for our vital services. The income and expenditure shows a deficit on all funds of £168,781 for the year resulting from a planned deficit or drawdown on restricted funds of £92,649 and a drawdown on the general fund of £76,132 – being the net effect of a surplus from operations of £51,137 and the accounting disclosure adjustment for accrued income of £127,267 after a transfer of £13,896 from the restricted fund to the general fund.

During the year we have been successful in securing new funding for unmet advice needs as well as funding to support our remote working during lockdown. New funding in the year financed: the Employment Support Project; Support Through Court family solicitor; funding for our second Justice First Fellowship trainee and core grants to fund the implementation of teams phones across our staff and volunteer teams. Our innovative and award winning FLOWS project (Finding Legal Options for Women Survivors) was much in demand this year and was funded from the restricted funds from NESTA and the Legal Education Foundation held at 1st April 2020 for the first quarter of the year before we successfully secured ongoing funding of £800,000 from the Ministry of Justice to support victims of domestic abuse, as part of government's emergency COVID-19. The Legal Education Foundation provided funding to enable us to develop our strategic policy

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engagement and business planning for the project. We continued to deliver the project in partnership with Rights of Women; North East law centre and pro bona volunteers as well as employing a new solicitor in Wales to expand the reach of the project.

We continued to deliver our core legal and advice services to litigants in person as a partner in the LIP strategy funded by the Ministry of Justice. At the same time we have been successful in securing new funding in both the civil and family legal teams enabling us to expand the scope of our advice: £61,300 from the Community Advice project via the Access to Justice fund to provide a much needed employment advice project; £4,200 for the funder plus scheme to cover training costs for our family services; funding via Support through Court for a family solicitor who works in partnership with STC supporting the clients it refers to us from around the country for family legal advice; funding for our Enfield Homelessness solicitor was renewed; new funding from Therium Access for the salary costs of our specialist Bankruptcy and debt adviser was secured following a reduction in our Debt Free London grant.

During the year we were successful in our bid to Islington Council Voluntary and Community Sector Partnerships Grants Programme for continuation of our funding for our Islington Advice service. We were delighted to secure ongoing funding of £450,000 per annum from 1st January 2021 (previous contract £470,000 per annum) until 31st March 2024). We also secured continued funding from the Cripplegate Foundation for three years to finance the Three Advice project (TAP) outreach service and DWP funding through Citizens Advice for Universal Credit help to claim project we continued to provide services remotely by phone and video link.

We received funding from City Bridge Trust of £42,106 and £1,300 from Citizens Advice to roll out Microsoft Teams phones across our staff and volunteer teams ensuring all staff and volunteers were fully equipped and supported to provide remote advice and could network across our own organisation as well as communicate with external contacts.

Our funding strategy is to continue to attract funds that will enable us to develop and enhance our core services in partnership with other organisations where appropriate and to ensure need is met. We aim to secure and develop new funding streams which will assist us in diversifying our income, maximise unrestricted income and ensure we are not over dependent on a small number of major funders. Thus, enabling us to remain a financially viable organisation in the future.

This strategy is central to our ongoing work as a partner in delivering the Litigant in Person legal advice services funded by the Ministry of Justice; the FLOWS project and ongoing development of CourtNav and SupportNav and also working in partnership with Islington council and other advice services in the London Borough of Islington.

The net decrease in the restricted funds of £92,649 relates mainly to the FLOWS project fund as a result of the planned spend of restricted grants (£79,897 out of a total of £85,873) held from the NESTA challenge prize fund and Legal Education Foundation. This financed the costs the first quarter of the year for delivering the FLOWS service while new ongoing funding was secured. The balance of the Legal Education funding held of £5,976 will be used towards promotion costs in 2021/22.

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There was a planned spend of the Islington Advice funds as a result of a decrease in grant funding over the year and the need to restructure the operational staff team to ensure the service was financially viable going forward as the costs of our operational structure had increased beyond our funding level. The restructure was completed by 1st January 2021 when the new grant funding started. The impact on staffing establishment was minimised with one voluntary redundancy, three staff redeployed to other projects and some changes to staff working hours. In the civil and family services, the Citizens Advice Immigration project fund held at 1st April 2020 was released to finance some of the Covid costs of remote working during the year including laptops for remote working and pods to accommodate face to face meetings with clients when we return to the office.

The CourtNav fund – generously donated by Freshfields Bruckhaus Deringer LLP – was not drawn on during the year. Investment in the continued development of the CourtNav infrastructure and new development of the Support nav module to assist clients in accessing family legal advice was funded by the Ministry of Justice grant for the FLOWS project. The CourtNav fund is available to finance new CourtNav developments in the future and is being drawn on in 2021/22 to continue the development work.

The deficit on the general fund for the year of £76,132 is the net effect of a surplus on unrestricted activities of £51,157 a surplus on the Separated Parents Information Programme of £33,825; a loss on the housing legal aid contracts of £57,309 due to the stay on possession hearings during the lockdown reducing the income on legal aid assisted cases and a surplus of £74,641 on other donations on unrestricted activities which offset the costs of the annual leave accrual adjustment £127,267.

RCJ Advice & Islington Advice continues to monitor its supplier contracts and costs to ensure we achieve value for money and the most effective use of resources. We have completed the first year of our IT development plan with the support of our new IT providers Coopsys who were appointed in March 2020. We are now working on a hybrid cloud system with Office 365 and staff and volunteers use Teams and Zoom technology to deliver services remotely to clients. We continue to invest in and develop our IT systems with spend of £18,528 in the year for the cost of pods for clients to use to access our services in Court 37 Royal Courts of Justice and outreach sites at Islington ready for a return to face to face advice and investment in R-Mail encrypted e-mail and file transfer, Adobe Pro and Zoom business accounts

The Charity's income for the year was £3,387,048 (compared to £3,187,475 in 2019/20). The increase in income results from the net changes in funding streams across established services; the new employment advice project; support through court family solicitor; Justice First Fellowship trainee and one-off funding for Covid support.

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RCJ Advice received increased funding in respect of:

- An increase in donations and legacies of £126,939 due to new one off funding of £42,106 from City Bridge Trust to fund the costs of implementing team phones for staff and volunteers and costs of Zoom business licences; timing of receipt of donations with two donations of £25,000 from Freshfield Bruckhaus Deringer LLP falling into the current financial year; an increase in the level of in kind human resources pro bono services from £2,282 in 2019/20 to £23,490 in the current year as Herbert Smith Freehills LLP have provided invaluable compliance support to us in reviewing and updating our Staff Handbook and employment contracts. Consultancy support on CourtNav developments for FLOWS of £14,315 has been provided by Freshfields Bruckhaus Deringer LLP.
- An increase in Bankruptcy and Debt income of £13,559. The grant for the Debt Free London Money Advice project for 2020/21 was at a reduced level of outputs and grant value compared to previous years. The impact of this reduction in income was a potential reduction of two FTE staff; one debt adviser took voluntary redundancy in April 20 and we were successful in securing new funding from Therium Access trust to fund the second specialist debt and bankruptcy adviser for a further year from July 2020.
- Civil and family legal services income saw an increase of £154,074 from 2019/20 principally due to new grants for the employment advice service (£61,300) and funder plus training grant of £4,200 from Access to Justice Foundation (compared to one off cost awards for pro bono costs award for pro bono work in 2019/20 of £13,500); new Justice First Fellowship grant for the family trainee who started on 1st January 2021 (£18,016) and new grant for the Support through Court solicitor project starting in July 2020 (£44,924). In addition, there were increases in the grants for Citizens Advice Immigration Consultancy project of £26,432; an extension of the grant for the Enfield homelessness housing solicitor for an additional half year and earned income from the family Legal Aid Agency housing contract which performed well with an increase of £31,965 due to increased demand for legal aided advice. The main funding from the Ministry of Justice for the LiP strategy remained at the same level as previous years.
- Services in kind for time donated in civil and family legal services were lower than 2019/20 by £35,892 reflecting the initial impact in the first months of lockdown as new remote support working systems for our HLA's was put in place.
- Income for the FLOWS project increased by £61,071 compared to 2019/20. This increase reflects new grant funding at a higher value from the Ministry of Justice compared to the previous grant from the Tampon Tax Fund in 2019/20. The additional funding met the costs of expanding the project to Wales; promotion of the project on social media and development of the SupportNav module.
- There was a small increase in the grant from Ministry of Justice for the Miscarriage of Justice Support service arising from the change over to the new three-year funding contract which started from 11th May 2020.

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The increases in income were offset by reductions in income in respect of:

- A significant decrease in legal aid agency housing contract income generated from our contracts in Westminster and Islington of £62,531 due to the stay on possession hearings during the pandemic lockdown.
- A net decrease of £64,383 in Islington Advice income arising from:
 - The Community Advice Support Service project was transferred to the Centre for Justice Innovation on 1st May 2020 resulting in a decrease in the year of £61,459 compared to 2019/20 full operational year and no income from the London Metropolitan University for grant placements in 2020/21 (£380 in 2019/20).
 - A decrease in funding from Islington Council of £5,000 due to the reduction in grant value for the new Voluntary Service Community grant funding from 1st January 2021. The new annual grant is £450,000 per annum for the three years to 31st March 2024 compared to £470,000 in the previous grant round.
 - Decrease in grant for Three Agencies Project (TAP) outreach advice project of £1,187 funded by The Cripplegate Foundation
 - The decreases in income were partly offset by an increase in the Citizens Advice service Universal support Help to claim grant of £3,643.
- The Separated Parent Information Programme (SPIP) project income decreased by £29,092 in the year which nonetheless represented a very good result. We were quickly able to switch delivery of the programme from face to face to remote Zoom sessions ensuring continuity of the service. The number of participants attending sessions was 1,735 in 2020/21 compared to 2,470 in 2019/20.

We are grateful for the continuing support of donors who have made generous donations of funds and pro bono support. Total services in kind this year from all donated services is valued at £329,962 (2019/20: £330,333) a negligible decrease of £371.

This change reflects:

- The pro bono hours for human resources consultancy support of £23,490 compared to £2,282 in 2019/20. This support is based on need and reflects additional advice during the year on the review of our Staff Handbook.
- Total in-kind hours donated by Honorary Legal Advisers this year has remained steady despite the pandemic lockdown. There was only a modest decrease in the services in kind valuation of £35,893 relating to the set up time required for the shift in delivery from face to face to remote telephone appointments. The number of advice appointments donated this

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year for the civil rota were 833 (2019/20: 1,439). Each appointment was valued at 75 minutes compared to 45 minutes in previous years as volunteers have spent more preparation and follow up time than previously when delivering face to face at our offices. For the family rota 845 appointments at 45 minutes per appointment were delivered (1,478: 2019/20). There is no change in the hourly rate used to value the civil solicitors' time as the

level of experience of solicitors volunteering on the rotas has remained consistent in the last year. However, for the family rota the hourly rate has been adjusted down to reflect the market value of volunteers donating their time.

As in previous years we have an ongoing programme to recruit and train Honorary Legal Advisers from the City legal firms to meet the demand of the civil rota and from family practises to meet the significant demand for our family legal advice service. The Honorary Legal Advisers continue to provide services during the Covid lockdown through telephone advice.

The Charity continued to receive very generous on-going support from Herbert Smith Freehills LLP in providing human resources support and advice of £23,490 (2019/20: £2,282).

The Charity received consultancy support from Freshfields Bruckhaus Deringer LLP relating to CourtNav developments for FLOWS of £14,315 (2019/20: £360).

Services in kind continue to represent a significant and important contribution to the work of the Charity in meeting client need.

The Charity benefits from a significant donation of time from volunteers who provide general advice to members of the public at Islington Advice or who volunteer as legal assistants or in administrative roles or as a trustee of the Charity. In accordance with the SORP, this time is not included in the accounts but the value of the contribution is estimated at £123,311 (2019/20: £154,096). We have a programme of continual recruitment and training of volunteers across the services as a significant number of our volunteers successfully move on to paid employment.

The Charity's total expenditure in 2020/21 was £3,555,829 (compared to £3,028,693 in 2019/20), a total increase of £527,136. The increase in expenditure generally reflects the operational changes associated with changing income streams and new projects in the year; the increase in services in kind support for human resources and consultancy for FLOWS £35,523 and the additional costs associated with the accrual for annual leave £127,267 as a result of staff not taking annual leave during the lockdown meaning they have worked for more days than they usually would during 2019/20.

The changes in expenditure by fund is related to:

- An increase of £57,256 in bankruptcy and debt spend mainly as a result of higher staff costs in the year compared to 2019/20. This reflected an increase in staff numbers working on the project across the two years as well as the additional staff costs from accrued annual leave at the year-end. Services in kind costs increased by £2,000 compared with 2019/20. A

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net increase in civil and family spend (£222,145) arising from increased staff costs of £224,136 compared to 2019/20 associated with the new employment advice project, Support Through Court family solicitor and family trainee solicitor; an increase in paralegal staff in the Immigration advice project, accrued annual leave and an increase in human resources services in kind of £7,022.

- Expenditure on the FLOWS project increased by £280,457 in 2020/2021 reflecting the significant investment in the project particularly in relation to an increase in staff costs £172,342 with the expansion of the team to deliver the project including the ongoing expansion to Wales; promotion and marketing of the project and investment in CourtNav and the new SupportNav module; services in kind for consultancy on CourtNav development accounted for £14,145; £3,785 for human resources in kind support.
- An increase in housing expenditure of £9,356 across the year. Although income from the legal aid contracts was significantly reduced we did not furlough or reduce our staff team. The housing solicitors continued to provide vital unfunded housing advice to those in need. The services in kind human resources support accounted for £3,254 of the increase.
- A net decrease in Islington Advice spend by £26,883 of which £37,577 relates to staff costs and reflects the loss of the Community Advice Support Service project and restructuring of the Islington Advice staff team in the second half of the year. This decrease was offset by the increase in services in kind human resources support £6,032.
- A net increase in the Miscarriage of Justice project spend of £4,248. This reflects service costs savings in the year on the annual client event and travel costs which were not able to take place in 2020/21 due to the lockdown. The savings were offset by the increase in services in kind human resources support of £639 and additional staff costs from annual leave not used in the year.
- A net decrease of £14,522 expenditure on the SPIPS projects compared to 2019/20. This reflects the net savings on the costs of delivering the face to face service in 2020/21 compared to 2019/20 of £42,685 due to no hire of premises costs and a reduction in trainer fees due to the requirement for only one trainer for Zoom training sessions compared to two on face to face sessions. The savings were offset by additional staff costs as the SPIPS administrator role moved to a full time position in 2020/21 to assist in the additional administration of remote delivery of sessions resulting in an increase in staff costs by £17,832; and the additional costs of unused annual leave of £6,319.

Restricted reserves carried forward at 31st March 2021 include:

- £10,763 Therium Access fund to meet the salary costs of the bankruptcy and debt adviser in quarter one 2020/21
- In civil and family £7,212 funding for the employment advice team salary costs in April 21; £39,231 for the Citizens Advice Immigration Consultancy service– with agreement from Citizens Advice this fund will be used to finance the salaries of the employment advice team

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in quarter 1 2021/22; £6,250 to fund the Enfield housing solicitor in April and May 2021; £4,460 balance on Legal Education Foundation Justice First Fellowship fund for the costs of the trainees solicitor and £4,592 Support through Court fund for the family solicitor

- £37,577 towards the continuing development of the CourtNav and SupportNav online tools.
- £5,976 of funding for the Legal Education Foundation funding for the FLOWS project toward promotion costs in the first quarter of 2020/21.
- £28,224 of Islington Council funding which provides a safety net for the Islington Advice service over the short term meet any emergency or unplanned costs.

The Charity held funds of £769,798 at 31st March 2021 of which £144,285 related to restricted funds set out above and £625,513 to unrestricted funds. Of the unrestricted funds, £59,533 was tied up in fixed assets.

Fundraising

The Chief Executive leads on all fundraising activities and submits all bids for contracts and grants. RCJ Advice does not use professional fundraisers or commercial participators. We do not seek donations from individuals or use third parties to undertake fundraising activities on our behalf. The Charity has received no complaints in relation to fundraising.

Reserves policy and risk management

The directors have reviewed the reserves of the Charity. The review encompassed an analysis of current and future income streams, the identification of the core services that are provided by the Charity and the likelihood of income continuing in the future. The directors have adopted a risk based approach. An analysis was undertaken of our services alongside a review of committed expenditure for all service delivery areas, cash flow and consideration of the major risks to which the Charity is exposed.

Reserves levels have been reviewed based on the impact on funding in the charitable sector posed by the current Covid 19 pandemic and the risk of a global economic downturn together with our previous experience of delays in the agreement and receipt of established core funding grants. The directors consider that it would take between three to six months to replace funding for the Charity's core strategic services and/or to restructure the services in response to a reduction in funding. Accordingly, the reserve should represent the expenditure that would be incurred during such period in continuing to deliver and/or in restructuring the affected services and meeting any closure costs associated with winding down areas of services. At current levels of activity, the prudent level of reserves required is between £561,000 and £954,000 to protect key core purpose and essential legal advice services and infrastructure costs and if necessary leave sufficient working capital to continue the activities of a restructured organisation.

In the current environment the level of actual free reserves held are sufficient for us to move to a restructure or potential closure of services sooner than is ideal but in a managed way. The risk being that we lose services from the loss of valuable staff and knowledge when replacement funding may be within reach.

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The current level of free reserves is £565,960 the value of the general funds. We expect the level of free reserves to increase to at least £693,229 at 31st March 2022 on the basis of achieving a breakeven outcome on general reserves and reversing the annual leave accrual disclosure adjustment in this years accounts.

Designated funds held of £59,553 are not included as they represent the fixed asset reserve which is not easily realisable.

The Board carries out an annual risk management review to update its risk register.

The Charity's risk register is reviewed, monitored and updated quarterly by the Employment & Finance Sub-Committee. It is reported to all directors on a quarterly basis at the full Board meetings. The Board has assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and is satisfied that systems are in place to manage our exposure to the major risks. A summary of the major risks is set out below:

Principal risks / uncertainties	Actions in place to manage risk
Significant reduction or loss of income; delays in funding decisions and inability to replace funding for strategically important projects	Regular liaison and meetings with funders and stakeholders. Ongoing programme of promotion of new strategically important services to raise the profile of project work and embed importance of services as part of the organisations core offer. A fundraising plan is in place to identify and establish new funding streams for the medium to longer term and diversify income to reduce the risk of dependency on individual high value funders. This plan is reviewed quarterly by the Employment & Finance Sub-Committee. Ongoing development of service delivery is launched to meet changing client need.
Change in government / minister government approach to importance of Litigants in Person (LiPs) strategy; particularly in light of impact of pandemic & Brexit on public finances	Maintain key contacts communication on importance of Litigant in Person strategy and what it is delivering. Website is in place to assist with effective triage, LiP's referrals and access to services. Implement changes in service delivery model as set out in the Three- year Business Plan to ensure more LiP's are able to access legal advice through a variety

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Principal risks / uncertainties	Actions in place to manage risk
Impact of pandemic on operations, finances and staff & volunteers.	<p>of channels, respond to on the day emergencies and meet ongoing developments in LiP strategy.</p> <p>Regular contact / liaison with current funders maintained.</p> <p>Service delivery maintained, clients made aware of services on offer. Business continuity plan put in place to manage work from home and access to clients for telephone advice and support.</p> <p>A plan is in place to move to a new model of hybrid working to provide as good, reactive and appropriate service as possible, meet the predicted increase in demand for all our services and ensure the health of our staff, volunteers and clients is protected.</p> <p>Support staff and volunteers through lockdown and return to work through weekly socials, employee support scheme is in place, weekly team meetings and supervision in place.</p>
Risk of terrorist attack at main office sites – Royal Courts of Justice, Family Legal Centre & Islington council.	<p>Staff and volunteers are consulted and advised on procedure in the event of terrorist attack.</p> <p>Provision is put in place to implement the procedure.</p>
Lack of time / resources to effectively plan and implement processes and procedures needed for SMART working including new projects.	<p>Recruit skilled and experienced staff.</p> <p>Ensure budgets for new projects include appropriate costs to fully support the project and any extra resource implications for the whole organisation on full cost recovery basis.</p> <p>Behaviour beliefs are embedded and applied in recruitment and induction process for new staff. Introducing and enforcing processes with timely reviews</p>
System security and permissions compromised (virus, hackers, cyber-attack) Data compromised.	<p>All main systems are cloud based delivered by providers with appropriate accreditations and cyber security.</p>

Principal risks / uncertainties	Actions in place to manage risk
	Quarterly review meetings in place with IT support provider. Permission and set up /deletion of cloud accounts is restricted to nominated authorised staff only. Homeworking data protection and acceptable use policies are in place. Information Assurance Small Medium Enterprises (IASME) and Cyber Essentials Combined Scheme Self Assurance accreditation has been achieved and is renewed annually.
Data protection not met resulting in loss of data	Data protection and security policies are in place and form part of the office manual which is accessible to all staff and volunteers. Staff and volunteers undertake annual data protection training. Egress and R Mail encrypted e-mail are in place. Cyber insurance is in place. External review of systems, controls and security around homeworking in light of increased working from home during the pandemic.

A detailed complaints procedure is in place and clients are advised of this when their case is taken on. A full complaints report is presented to the Service Delivery Sub-Committee and to all directors on a quarterly basis. Health and Safety is within the remit of the Director of Finance and key health and safety risks are identified and monitored as part of the organisation's risk assessment process.

Statement of directors' responsibilities

The directors (who are also trustees of the Charity for the purposes of charity law) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable for that period. In preparing these financial statements, the directors are required to:

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

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

So far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

Approved by the directors on 28 July 2021 and signed on their behalf by

Nicholas Mark Atkins
Director

Independent auditor's report

To the members of

The RCJ and Islington Citizens Advice Bureaux

Opinion

We have audited the financial statements of The RCJ and Islington Citizens Advice Bureaux (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on The RCJ and Islington Citizens Advice Bureaux's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Independent auditor's report

To the members of

The RCJ and Islington Citizens Advice Bureaux

Other Information

The other information comprises the information included in the directors annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the directors annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors annual report including the strategic report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of directors remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the statement of directors responsibilities set out in the directors annual report, the directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.

Independent auditor's report

To the members of

The RCJ and Islington Citizens Advice Bureaux

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Joanna Pittman (Senior statutory auditor)

2 August 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

The RCJ and Islington Citizens Advice Bureaux

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies	2	175,831	-	175,831	48,892	-	48,892
Charitable activities							
Bankruptcy & Debt	3a	-	210,529	210,529	-	196,970	196,970
Civil & family	3b	336,999	903,602	1,240,601	342,174	744,353	1,086,527
		-	810,476	810,476	900	748,505	749,405
FLOWS	3c	54,879	-	54,879	112,422	4,988	117,410
Housing	3d	-	597,872	597,872	380	661,875	662,255
Islington Advice	3e	-	105,910	105,910	-	100,000	100,000
Miscarriage of Justice	3h	190,644	-	190,644	224,244	-	224,244
SPIPS	3i	-	-	-	-	242	242
Other trading activities		306	-	306	1,529	-	1,529
Investments		758,659	2,628,389	3,387,048	730,541	2,456,933	3,187,475
Total income							
Expenditure on:							
Raising funds		1,030	-	1,030	176	-	176
Charitable activities							
Bankruptcy & Debt		58,171	199,766	257,937	2,526	203,930	206,456
Civil & family		392,115	880,209	1,272,324	355,238	694,941	1,050,179
FLOWS		57,363	887,475	944,838	3,143	661,238	664,381
Housing		116,387	-	116,387	102,043	4,988	107,031
Islington Advice		49,609	652,146	701,755	996	727,642	728,638
Miscarriage of Justice		10,129	87,546	97,675	-	93,427	93,427
SPIPS		163,883	-	163,883	178,405	-	178,405
Total expenditure	4a	848,687	2,707,142	3,555,829	642,527	2,386,166	3,028,693
Net (expenditure)/income for the year	5	(90,028)	(78,753)	(168,781)	88,015	70,767	158,782
Transfers between funds		13,896	(13,896)	-	1,394	(1,394)	-
Net movement in funds		(76,132)	(92,649)	(168,781)	89,409	69,373	158,782
Reconciliation of funds:							
Total funds brought forward		701,645	236,934	938,579	612,236	167,561	779,797
Total funds carried forward		625,513	144,285	769,798	701,645	236,934	938,579

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17 to the financial statements.

The RCJ and Islington Citizens Advice Bureaux

Balance sheet

Company no. 03110908

As at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	10		<u>59,553</u>		<u>74,382</u>
Current assets:					
Work in progress		65,399		51,149	
Debtors	11	610,809		150,308	
Cash at bank and in hand		<u>451,882</u>		<u>1,005,997</u>	
		<u>1,128,090</u>		<u>1,207,455</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(379,584)</u>		<u>(317,167)</u>	
Net current assets			<u>748,506</u>		<u>890,288</u>
Total assets less current liabilities			808,059		964,671
Creditors: amounts falling due after more than one year	14		<u>(38,261)</u>		<u>(26,091)</u>
Total net assets	16a		<u>769,798</u>		<u>938,579</u>
The funds of the charity:					
Restricted income funds	17a		144,285		236,934
Unrestricted income funds:					
Designated funds		59,553		120,221	
General funds		<u>565,960</u>		<u>581,424</u>	
Total unrestricted funds			<u>625,513</u>		<u>701,645</u>
Total charity funds			<u>769,798</u>		<u>938,579</u>

Approved by the trustees on 28 July 2021 and signed on their behalf by

Nicholas Mark Atkins
Director

The RCJ and Islington Citizens Advice Bureaux

Statement of cash flows

For the year ended 31 March 2021

Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	(168,781)	158,782
Depreciation charges	33,357	31,989
Dividends, interest and rent from investments	(306)	(1,529)
(Increase) in work in progress	(14,250)	(27,612)
(Increase)/decrease in debtors	(460,501)	(40,018)
(Decrease) / increase in creditors	74,588	(117,722)
Net cash provided by operating activities	(535,893)	3,889

	2021 £		2020 £	
Cash flows from operating activities				
Net cash provided by operating activities		(535,893)		5,432
Cash flows from investing activities:				
Purchase of fixed assets	(18,528)		(89,947)	
Dividends, interest and rents from investments	306		1,529	
Net cash provided (used in) investing activities		(18,222)		(88,418)
Cash flows from financing activities:				
Net repayment of pensions deficit	-		(1,543)	
Net cash provided by / (used in) financing activities		-		(1,543)
Change in cash and cash equivalents in the year		(554,115)		(84,529)
Cash and cash equivalents at the beginning of the year		1,005,997		1,090,526
Cash and cash equivalents at the end of the year		451,882		1,005,997

1 Accounting policies

a) Statutory information

The RCJ and Islington Citizens Advice Bureaux is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is C/O Waterstone Company Secretaries Ltd Third Floor, 5 St. Bride Street, London, England, EC4A 4AS

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Sufficient funding is secured until 30 July 2022 with adequate reserves and cashflow in place to enable the organisation to continue operating for the foreseeable future.

Accordingly, the Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern and the going concern position is appropriate.

e) Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

For donated legal services the value of the donated services is an estimated figure based on the average value the civil lawyers firm places on their time and the external market salary rate in the case of family lawyers.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

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

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time of the amount attributable to each activity

● Raising funds	0.2%
● Bankruptcy and Debt	8.3%
● Civil & Family	34.9%
● FLOWS	23.4%
● Housing	2.5%
● Islington Advice	23.1%
● Miscarriage of Justice	4.0%
● SPIPS	3.5%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

m) Work in progress

Work in progress represents the value of open Legal Help escape fees and Legal Aid cases in housing matters. The cases are opened under the Legal Aid Agency Contract and are not completed at 31st March 2021. Work in progress is valued at the lower of cost and realisable value.

n) Debtors

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

1 Accounting policies (continued)

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

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

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

r) Pensions

The charity operates a defined contribution scheme for its employees and contributes to the personal pension plan of employees. Contributions are charged to the financial statements as they become payable.

The charity previously participated in a defined benefit pension scheme where its contributions are affected by any surplus or deficit in the scheme but is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. In accordance with FRS 102, the charity has therefore treated its pension contributions to the scheme as if they were paid to a defined contribution scheme. As the charity has an agreed deficit contribution scheme in place, a liability has been included for the value of these future payments, discounted to their present value.

The scheme is now closed and deficit contributions amount to £3,000 per annum in respect of the one remaining member of this scheme.

s) Partner payments

Partner payments in the form of grants are made to third parties in furtherance of the charity's objects, specifically for the FLOWS project. Grants are accounted for quarterly on receipt of expenditure returns with supporting evidence of spend on the project.

t) Holiday pay accrual

Accruals for holiday pay are recognised at the year-end using the undiscounted costs of any unused paid annual leave expected to be settled wholly before 12 months after the end of the reporting period.

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2021

2 Income from donations and legacies

	Unrestricted	Restricted	2021 Total	Unrestricted	Restricted	2020 Total
	£	£	£	£	£	£
Allen & Overy LLP	5,000	-	5,000	5,000	-	5,000
City Bridge Trust	42,106	-	42,106	-	-	-
Clifford Chance	-	-	-	200	-	200
Freshfields Bruckhaus Deringer LLP	50,000	-	50,000	-	-	-
Herbert Smith Freehills LLP	10,000	-	10,000	10,000	-	10,000
Linklaters LLP	10,000	-	10,000	5,000	-	5,000
London Legal support Trust	10,000	-	10,000	10,000	-	10,000
London Legal walk	2,420	-	2,420	4,322	-	4,322
Slaughter & May Charitable Trust	5,000	-	5,000	5,000	-	5,000
Stephenson Harwood	-	-	-	5,000	-	5,000
Other donations & gifts	3,500	-	3,500	2,088	-	2,088
Donated services – Human resources &	37,805	-	37,805	2,282	-	2,282
	175,831	-	175,831	48,892	-	48,892

** The pro bono human resources services represents support and advice provided by Herbert Smith Freehills LLP totalling £23,490 (2020: £2,282) and consultancy support for FLOWS Courtnav development from Freshfields of £14,315 (2020: £nil).

3 Income from charitable activities

	Unrestricted	Restricted	2021 Total	Unrestricted	Restricted	2020 Total
	£	£	£	£	£	£
Capitalise Money Advice Service (formally BIS)	-	167,392	167,392	-	196,736	196,736
CitA Project grants	-	87	87	-	234	234
Therium Access	-	43,050	43,050	-	-	-
3a Sub-total for Bankruptcy & debt	-	210,529	210,529	-	196,970	196,970
Access to Justice Foundation – Employment	-	65,500	65,500	-	13,500	13,500
CAFCASS	-	2,670	2,670	-	2,805	2,805
Citizens Advice	780	300,000	300,780	780	273,568	274,348
Enfield Council	-	49,517	49,517	-	25,018	25,018
Legal Aid Agency	43,984	-	43,984	12,019	-	12,019
Legal Education Foundation	-	18,016	18,016	-	-	-
London Legal support trust	-	-	-	-	1,500	1,500
Ministry of Justice	-	422,975	422,975	-	422,974	422,974
Pro Bono Legal Services*	292,157	-	292,157	328,050	-	328,050
Support through Court	-	44,924	44,924	-	-	-
Toynbee Hall	-	-	-	-	4,988	4,988
Time Together Child Contact Centre fee	78	-	78	1,325	-	1,325
3b Sub-total for civil & family	336,999	903,602	1,240,601	342,174	744,353	1,086,527

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2021

3 Income from charitable activities (continued)

			2021			2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Access to Work	-	654	654	-	-	-
Department for Digital, Culture, Media & Sport	-	-	-	-	649,889	649,889
Legal Education Foundation	-	15,000	15,000	-	48,616	48,616
Ministry of Justice	-	744,822	744,822	-	-	-
NESTA	-	50,000	50,000	-	50,000	50,000
Training income	-	-	-	900	-	900
3c Sub-total for FLOWS	-	810,476	810,476	900	748,505	749,405
Legal Aid Agency	54,879	-	54,879	112,422	-	112,422
Toynbee Hall	-	-	-	-	4,988	4,988
3d Sub-total for Housing	54,879	-	54,879	112,422	4,988	117,410
Citizens Advice services	-	107,232	107,232	-	103,589	103,589
Centre for Justice Innovation	-	5,671	5,671	-	67,130	67,130
Cripplegate Foundation	-	19,969	19,969	-	21,156	21,156
Islington Council	-	465,000	465,000	-	470,000	470,000
London Metropolitan University	-	-	-	380	-	380
3e Sub-total for Islington Advice	-	597,872	597,872	380	661,875	662,255
Ministry of Justice	-	105,910	105,910	-	100,000	100,000
3f Sub-total for Miscarriage of Justice	-	105,910	105,910	-	100,000	100,000
CafCASS	190,644	-	190,644	220,644	-	220,644
SPIPS fees individually funded	-	-	-	3,600	-	3,600
3g Sub-total for SPIPS	190,644	-	190,644	224,244	-	224,244
Total income from charitable activities	582,522	2,628,389	2,400,435	680,120	2,456,691	3,136,811

* The pro bono legal services represents services provided by lawyers working in approximately 60 City firms who provide free legal advice to people who do not have solicitors representing them. The value of the donated services is an estimated figure based on the solicitors guideline hourly rates of pay for civil lawyers and the market rate salary scale in the case of family lawyers. The valuation used for the hourly rate of pay for civil lawyers and family lawyers has been adjusted to reflect the average level of the post qualification status of solicitors volunteering on the civil and family rotas.

Government grants received during the year include: The Ministry of Justice grant funds the civil & family legal advice service as part of the Litigants In Person Strategy; the National Offenders Management Service (NOMS) office of the Ministry of Justice funds the Miscarriage of Justice support service and the Finding Legal Options for Women FLOWS project which provides legal advice and support to agencies supporting victims of domestic abuse.(Funded by the Department of Digital Culture Media and Sport in 2020.)

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2021

4a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities								2021 Total £	2020 Total £	
		Bankruptcy & debt £	Civil & family £	FLAWS £	Housing £	Islington Advice £	Miscarriage of Justice £	SPIPS £	Governance costs £			Support costs £
Staff costs (Note 6)	-	215,679	732,440	391,519	94,216	577,494	72,283	88,213	-	231,188	2,403,032	1,916,531
Pro bono services	213	2,204	299,818	18,370	945	6,942	725	745	-	-	329,962	330,334
Direct staff costs & volunteer expenses	-	298	9,246	6,097	1,049	963	318	407	-	25,470	43,848	54,495
Office, marketing, publications, IT & depreciation costs, website & Courtnav development costs	-	899	27,259	216,594	5,072	8,013	1,836	2,139	-	177,595	439,407	340,288
Client costs, consultant & professional fees, commissioned projects and other direct service costs	-	161	3,342	9,158	3,190	362	-	56,095	29,795	-	102,103	154,529
Grants payable	-	-	-	-	-	-	4,000	-	-	-	4,000	6,000
Partner payments	-	-	38,564	194,911	-	-	-	-	-	-	233,475	226,516
	213	219,241	1,110,669	836,649	104,472	593,774	79,162	147,599	29,795	434,253	3,555,827	3,028,693
Support costs	699	35,922	151,753	102,953	10,742	99,292	17,568	15,326	-	(434,253)	2	-
Governance costs	118	2,774	9,902	5,236	1,173	8,689	945	958	(29,795)	-	-	-
Total expenditure 2021	1,030	257,937	1,272,324	944,838	116,387	701,755	97,675	163,883	-	-	3,555,829	3,028,693
Total expenditure 2020	176	206,456	1,050,179	664,381	107,031	728,638	93,427	178,405	-	-	3,028,693	

Partner payments relate to payments to agencies worked with us in delivering the FLOWS national consultancy service and our Immigration Consultancy service to Local Citizens Advice within the civil legal team.

FLAWS partners are Rights of Women which deliver the FLOWS discussion forum, North East Law Centre where a FLOWS solicitor is in place and Brighton and Hove Citizens Advice host one of our FLOWS solicitors.

Rights of Women work with us in delivering the Immigration Consultancy service providing legal advice to women experiencing domestic abuse, trafficking or harassment.

Grants payable relates to annual grant payments to local citizens advice for advice and support to Miscarriage of Justice Support Service clients in their local community.

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2021

4b Analysis of expenditure (prior year)

	Cost of raising funds £	Charitable activities							Governance costs £	Support costs £	2020 Total £
		Bankruptcy & debt £	Civil & family £	FLAWS £	Housing £	Islington Advice £	Miscarriage of Justice £	SPIPS £			
Staff costs (Note 6)	-	158,423	508,304	219,177	81,464	615,071	66,189	64,357	-	203,548	1,916,531
Pro bono services	19	205	328,688	271	96	910	87	58	-	-	330,334
Direct staff costs & volunteer expenses	-	1,340	12,368	10,234	2,275	5,284	1,307	944	-	20,743	54,495
Office, marketing, publications, IT & depreciation costs, website & Courtnav development costs	-	2,584	28,792	173,651	4,280	12,328	1,669	2,705	-	114,280	340,288
Client costs, consultant & professional fees, commissioned projects and other direct service costs	-	-	12,077	16,200	9,322	1,446	2,543	97,619	15,322	-	154,529
Grants payable	-	-	-	-	-	-	6,000	-	-	-	6,000
Partner payments	-	-	38,564	187,952	-	-	-	-	-	-	226,516
	19	162,552	928,793	607,484	97,436	635,039	77,795	165,683	15,322	338,570	3,028,693
Support costs			116,856	55,050					-	(338,570)	-
Governance costs	156	42,462			8,972	87,726	15,034	12,313			
	1	1,442	4,529	1,846	623	5,873	598	409	(15,322)	-	-
Total expenditure 2020	176	206,456	1,050,179	664,381	107,031	728,638	93,427	178,405	-	-	3,028,693

Partner payments relate to payments to agencies worked with us in delivering the FLOWS national consultancy service and our Immigration Consultancy service to Local Citizens Advice within the civil legal team.

FLOWS partners are Rights of Women which deliver the FLOWS discussion forum, North East Law Centre where a FLOWS solicitor is in place and Brighton and Hove Citizens Advice host one of our FLOWS solicitors.

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Grants payable relates to annual grant payments to local citizens advice for advice and support to Miscarriage of Justice Support Service clients in their local community.

Notes to the financial statements

For the year ended 31 March 2021

5 Net income resources for the year

This is stated after charging / crediting:

	2021	2020
	£	£
Depreciation	33,357	31,989
Operating lease rentals:		
Other	5,982	5,338
Auditor's remuneration (excluding VAT):		
Audit (net of VAT)	6,785	6,650
	<u>6,785</u>	<u>6,650</u>

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	2,078,493	1,658,646
Redundancy and termination costs	16,491	21,765
Social security costs	207,924	153,410
Employer's contribution to defined contribution pension schemes	100,123	76,630
Agency costs	-	6,080
	<u>2,403,032</u>	<u>1,916,531</u>

The redundancy and termination costs were settled and paid at the balance sheet date.

No employee earned between £60,000 and £70,000 during the year (2020: 0).

One employee earned between £70,000 and £80,000 during the year (2020: 1).

The total employee benefits including pension contributions and employer's national insurance contributions of the key management personnel were £325,005 (2020: £283,565).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

7 Staff numbers

The full time equivalent and average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020	2021	2020
	FTE	FTE	No.	No.
Raising funds	0.5	0.4	0.5	0.4
Bankruptcy & debt	4.7	3.9	4.7	3.9
Civil & family	16.2	12.2	17.3	14.9
FLAWS	8.6	5.2	9.8	5.4
Housing	2.0	1.8	2.0	1.8
Islington CAB	14.7	17.4	19.1	21.9
Miscarriage of Justice	1.5	1.7	2.0	2.5
SPIPS	1.6	1.1	2.0	1.8
Support	3.4	3.5	3.4	3.5
Governance	0.2	0.2	0.2	0.2
	<u>53.4</u>	<u>47.4</u>	<u>60.8</u>	<u>56.2</u>

Notes to the financial statements

For the year ended 31 March 2021

8 Related party transactions

There were no transactions with related parties during the year (2020: Nil)

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At the start of the year	12,790	143,817	156,607
Additions in year	9,056	9,472	18,528
Disposals in the year	(2,180)	(19,304)	(21,484)
At the end of the year	<u>19,666</u>	<u>133,985</u>	<u>153,651</u>
Depreciation			
At the start of the year	6,474	75,751	82,225
Charge for the year	5,722	27,635	33,357
Disposals in the year	(2,180)	(19,304)	(21,484)
At the end of the year	<u>10,016</u>	<u>84,082</u>	<u>94,098</u>
Net book value			
At the end of the year	<u>9,650</u>	<u>49,903</u>	<u>59,553</u>
At the start of the year	<u>6,316</u>	<u>68,066</u>	<u>74,382</u>

All of the above assets are used for charitable purposes.

11 Debtors

	2021 £	2020 £
Trade debtors	62,244	4,142
Other debtors	5,905	7,939
Prepayments	46,980	23,749
Accrued income	495,680	114,478
	<u>610,809</u>	<u>150,308</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	86,579	205,813
Other creditors	22,710	16,783
Accruals	195,295	94,571
Deferred income	75,000	-
	<u>379,584</u>	<u>317,167</u>

Notes to the financial statements

For the year ended 31 March 2021

13 Deferred income

Deferred income at 31.03.2021 comprises grants received from National Citizens Advice to cover costs for Immigration Consultancy Advice Project in the quarter April to June 2021. At 31.03.2020 deferred grant income of £282,224 related to grants for Islington advice for the Highbury magistrates Community Advice project in April 2020 and TAP (Three Advice Project) outreach April to June 2020 and funding for Immigration Consultancy Advice in 2019/20.

	2021 £	2020 £
Balance at the beginning of the year	-	282,224
Amount released to income in the year	-	(282,224)
Amount deferred in the year	75,000	-
Balance at the end of the year	75,000	-

14 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Pension creditor	38,261	26,091
	38,261	26,091

The pension creditor is calculated on the basis of the annual contribution made toward the deficit of £3,000 (2020: £2,400) discounted over a committed period of 16 years (2020: 14 years) .

15 Pension scheme

The RCJ and Islington Citizens Advice Bureaux participates in the National Association of Citizens Advice Bureaux Pension and Assurance Plan (1991) which is a defined benefit arrangement. The pension charge for the year for the employees who are members of the scheme is £2,400 (2020: £2,400). A full actuarial valuation of the Plan was carried out as at 31 March 2021 by a qualified independent actuary, based upon membership data as at 31 March 2019, allowing for assumed membership movements over the period from this date, as well as any actual transfers out or trivial commutations over the period.

The charity's contributions are affected by any surplus or deficit in the scheme but it is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. In accordance with FRS 102, the charity has therefore treated its pension contributions to the scheme as if they were paid to a defined contribution scheme. As the charity has an agreed deficit contribution scheme in place, a liability has been included for the value of these future payments, discounted to their present value.

The major assumptions used by the actuary were (in nominal terms) as follows:

Assumptions

	2021 %	2020 %
Discount Rate	2.10	2.40
Inflation (RPI)	3.30	2.80
Inflation (CPI)	2.80	2.00
Revaluation of deferred pensions in excess of GMP	2.80	2.00
Allowance for pension in payment increases of RPI or 5% p.a. if less	n/a	n/a
Allowance for pension in payment increases of CPI or 5% p.a. if less	2.80	2.00
Allowance for pension in payment increases of CPI inflation since retirement or 5% p.a. compound if less	2.80	2.00
Allowance for pension in payment increases of – CPI or 3% p.a. if less	2.50	1.90
Allowance for commutation of pension for cash at retirement	75% of HMRC Maximum	75% of HMRC Maximum

Notes to the financial statements

For the year ended 31 March 2021

15 Pension scheme (continued)

Assumed life expectancies on retirement at age 65 are:

	Life expectancy at age 65 (Years)	
Male retiring today	21.2	21.2
Female retiring today	24.1	24.1
Male retiring in twenty years time	22.6	22.6
Female retiring in twenty years time	25.7	25.6

The most recent formal actuarial valuation of the Plan was as at 31 March 2019 and revealed a funding deficit of £68,501,000. In the recovery plan agreed following the valuation, the Principal Employer and other participating employers agreed to pay deficit reduction contributions of £2,279,000 per annum with the view to eliminating the deficit by 31 March 2037.

The liabilities of the Plan are based on the current value of expected benefit payment cashflows to members of the Plan over the next 60 or more years.

The average duration of the liabilities is approximately 16 years.

The charity expects to contribute £3,000 per annum.

16a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	59,553	-	59,553
Net current assets	604,221	-	144,285	748,506
Long term liabilities	(38,261)	-	-	(38,261)
Net assets at 31 March 2021	565,960	59,553	144,285	769,798

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	74,382	-	74,382
Net current assets	607,515	45,839	236,934	890,288
Long term liabilities	(26,091)	-	-	(26,091)
Net assets at 31 March 2020	581,424	120,221	236,934	938,579

17a Movements in funds (current year)

	At 1 April 2020	Income & gains	Expenditure & losses	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted funds:					
Bankruptcy & debt					
Debt Free London (formally Capitalise Money Advice Service)	-	167,392	(167,392)	-	-
CitA Debt relief order grant	-	87	(87)	-	-
Therium Access		43,050	(32,287)		10,763
Civil & family					
Access to Justice Foundation	-	65,500	(58,288)	-	7,212
CAFF CASS	-	2,670	(2,670)	-	-
Citizens Advice	43,016	300,000	(293,705)	(10,080)	39,231
Enfield Council	6,334	49,517	(49,601)		6,250
Legal Education Foundation		18,016	(13,556)		4,460
Ministry of Justice	-	422,975	(422,975)	-	-
Support through Court		44,924	(39,414)	(918)	4,592
CourtNav					
Freshfields Bruckhaus Deringer LLP	37,577	-	-	-	37,577
FLAWS					
Access to Work		654	(654)		
Ministry of Justice	-	744,822	(741,924)	(2,898)	-
Legal Education Foundation	35,873	15,000	(44,897)	-	5,976
NESTA	50,000	50,000	(100,000)	-	-
Islington Advice					
Citizens Advice Service	-	107,232	(107,232)	-	(0)
Centre for Justice Innovation	-	5,671	(5,671)	-	-
Cripplegate Foundation	-	19,969	(19,969)	-	-
Islington Council	64,134	465,000	(519,274)	-	9,860
Miscarriage of Justice project grants	-	-	-	18,364	18,364
Miscarriage of Justice					
Ministry of Justice	-	105,910	(87,546)	(18,364)	(0)
Total restricted funds	236,934	2,628,389	(2,707,142)	(13,896)	144,285
Unrestricted funds:					
Designated funds:					
Designated funds – Fixed Assets	74,382	-	-	(14,829)	59,553
Designated funds – supplies of education	45,839	-	-	(45,839)	-
Total designated funds	120,221	-	-	(60,668)	59,553
General funds	581,424	758,659	(848,687)	74,564	565,959
Total unrestricted funds	701,645	758,659	(848,687)	13,896	625,512
Total funds	938,579	3,387,048	(3,555,829)	-	769,798

17b Movements in funds (prior year)

	At 1 April 2019	Income & gains	Expenditure & losses	Transfers	At 31 March 2020
	£	£	£	£	£
Restricted funds:					
Bankruptcy & debt					
Debt Free London (formally Capitalise Money Advice Service)	6,960	196,736	(203,696)	-	-
CitA Debt relief order grant	-	234	(234)	-	-
Civil & family					
Access to Justice Foundation	-	13,500	(13,500)	-	-
CAFF CASS	-	2,805	(2,805)	-	-
Citizens Advice	(305)	273,568	(230,248)	-	43,016
Enfield Council	-	25,018	(18,684)	-	6,334
Leondon Legal Support Trust	-	1,500	(1,500)	-	-
Ministry of Justice	-	422,974	(422,974)	-	-
Toynbee Hall	-	4,988	(4,988)	-	-
Great Legal Cake Bake	-	242	(242)	-	-
CourtNav					
Freshfields Bruckhaus Deringer LLP	37,577	-	-	-	37,577
FLAWS					
Department for Digital, Culture, Media & Sport	-	649,889	(648,496)	(1,394)	-
Legal Education Foundation	-	48,616	(12,743)	-	35,873
NESTA	-	50,000	-	-	50,000
Housing					
Toynbee Hall	-	-	-	-	-
Islington Advice					
Citizens Advice Service	-	103,589	(103,589)	-	-
Centre for Justice Innovation	-	67,130	(67,130)	-	-
Cripplegate Foundation	-	21,156	(21,156)	-	-
Islington Council	121,403	470,000	(527,269)	-	64,134
Miscarriage of Justice project grants	-	-	(8,498)	8,498	-
Toynbee Hall	1,925	100,000	(93,427)	(8,498)	-
Miscarriage of Justice	167,560	2,461,921	(2,386,166)	(1,394)	236,934
Ministry of Justice					
Total restricted funds					
Unrestricted funds:					
Designated funds:					
Designated funds – Fixed Assets	16,424	-	-	57,958	74,382
Designated funds – Website development	10,000	-	(3,744)	(6,256)	-
Designated funds – supplies of education	-	-	-	45,839	45,839
Total designated funds	26,424	-	(3,744)	97,541	120,221
General funds	585,813	730,541	(638,783)	(96,147)	581,424
Total unrestricted funds	612,237	730,541	(642,527)	1,394	701,645
Total funds	779,797	3,187,474	(3,028,693)	-	938,579

17 Movements in funds (continued)

Purposes of restricted funds

Bankruptcy and Debt

The Debt Advice Project funded by the Debt Free London is a London-wide partnership which aims to reduce debt and exclusion by improving peoples' capacity to manage their debts, help people to take control of their finances and make informed choices in the future. The Therium Access fund meets the salary costs of the bankruptcy and debt adviser who deals with and advises on legal enquiries at the Central London County Court desk (by telephone, email and face-to-face).

Civil and Family

Legal advice to litigants in person in civil and family law matters funded by the Ministry of Justice through the Litigants in Person Strategy in the High Court, the Central London Family Courts, the Court of Appeal and the London County Court. Access to Justice funding from the Community Justice Fund for employment advice and training for Director Family Services (2020 funding related to pro bona cost awards contributed towards the costs of the billing clerk and paralegal post). The Legal Education Foundation provide funding for the Justice First Fellowship trainee solicitor; CafCass contributed to the costs of equipment relating to covid health and safety as well as salary costs of Time Together child contact centre . Citizens Advice funded the EU Settlement Immigration advice service and separate Windrush advice. Support through Count funded a new family solicitor post who advises clients referred in from its service. One off funding in 2020 included London Legal Support Trust for the purchase of an electronic interactive flipchart for our family legal work and Toynbee Hall funded the costs of specialist family advice for referrals from the City Workers Adviceline project in 2020.

CourtNav

CourtNav is a unique and innovative online application to support Litigants in Person to complete court forms. This has been developed through a working partnership with Freshfields Bruckhaus Deringer LLP.

Finding Legal Options for Women Survivors – FLOWS

FLOWs is delivered in partnership with Right of Women, Newcastle Law Centre and Brighton & Hove Citizens Advice and provides legal advice and tools to front line agencies across England to increase their confidence in ensuring women experiencing domestic abuse are aware of legal remedies. FLOWs further expands the modules available on Courtnav with the development of the FL401 non molestation order. FLOWs was funded £800,000 in 2020.21 from the Ministry of Justice to support victims of domestic abuse, as part of government's emergency COVID-19 response; Nesta and The Legal Education Foundation. The Access to Work grant funded specialist equipment and training for one of the FLOWs staff.

Islington Advice

Islington Council funds the costs of running the Islington Citizens Advice service . Citizens Advice funds Universal Support Help to Claim project . Cripplegate Foundation fund outreach generalist advice work in the London Borough of Islington. The Centre for Justice Innovation funded the community advice service in Highbury Corner Magistrates Court which was transferred to them on 30th April 2020.

Miscarriage of Justice

The Ministry of Justice funded support and advice to victims of miscarriages of justice whose cases are referred to the Court of Appeal by the Criminal Cases Review Commission.

Purposes of designated funds

Fixed assets

The fixed asset fund represents the net book value of assets held in the Charity for everyday use and is set aside to reflect the proportion of unrestricted funds which are not freely available to spend.

Supplies of education fund relates to the ringfenced profits from the Separated Parents Information Programme (SPIPS) in the year which will be used to further future education and training activities within the charity . Following agreement from HMRC that the supply of the SPIPs income falls within the VAT welfare exemption this fund has been released back into the general fund.

Transfer between funds

The transfer of £18,364 (2020: £8,584) from the Miscarriage of Justice fund to the Islington Advice fund represents the grants payable contribution to Citizens Advice Islington Advice in providing support and advice during the year to the Miscarriage of Justice clients resident in Greater London.

The transfer of £10,080 from the Citizens Advice Immigration fund represents the remaining net book value of fixed assets purchased to meet changing delivery needs during the covid lockdown; the transfer of £918 from the support to court fund represents the remaining net book value of a laptop for the family solicitor and transfer of £2,898 (2020: £1,394) from the FLOWs fund to the general fund represents the remaining net book value of laptops purchased for FLOWs staff being transferred to the unrestricted reserves to be written off in future years.

Notes to the financial statements

For the year ended 31 March 2021

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Equipment 2021 £	2020 £
Less than one year	4,200	4,077
One to five years	7,630	680
	<u>11,830</u>	<u>4,757</u>

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.