

Company number: 03110908

Charity number: 1050358

The RCJ and Islington Citizens Advice Bureaux

Report and financial statements

For the year ended 31 March 2022

The RCJ and Islington Citizens Advice Bureaux

Contents

For the year ended 31 March 2022

Reference and administrative information	1
Trustees' annual report	2
Independent auditor's report	31
Statement of financial activities (incorporating an income and expenditure account)	35
Balance sheet	36
Statement of cash flows	37
Notes to the financial statements	38

The RCJ and Islington Citizens Advice Bureaux

Reference and administrative information

For the year ended 31 March 2022

Company number	03110908
Country of incorporation	United Kingdom
Charity number	1050358
Country of registration	England & Wales
Registered office address	Suite LG 03, Bridge House, 181 Queen Victoria Street, London, EC4V 4EG
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	Bridgehouse Company Secretaries Suite LG 03, Bridge House, 181 Queen Victoria Street, London, EC4V 4EG
Bankers	C Hoare & Co Limited 37 Fleet Street LONDON, EC4P 4DQ
Solicitors	Milbank 10 Gresham St LONDON, E14 5JJ Clifford Chance 10 Upper Bank Street LONDON, EC2V 7JD
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House 108–114 Golden Lane LONDON, EC1Y 0TL

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

The directors present their report and the audited financial statements for the year ended 31 March 2022.

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 including specialist bankruptcy and money advice delivered within Central London County Court, including a number of pro bono rotas, 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 via the Legal Education Foundation
 - Employment Legal Advice Service (ELAS) funded by Trust for London
 - 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
 - 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

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

- **Citizens Advice Islington** funded by Islington Council and delivering social welfare advice to Islington residents. Services provided by Citizens Advice Islington include:
 - 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

This year, along with the majority of the legal advice sector, we returned to working in the office. Seeing staff and volunteers again was a welcome morale boost and meant we have been able to offer in person appointments alongside phone and zoom slots. Towards the end of this year more and more people approached our services in person, and we are proud that we have continued to respond to the legal advice and support needs of people and families that need it, 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 set the following aims in a strategic plan for the next 2 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 have access to justice;
- Aim 2: We will ensure vulnerable people are able to have access to justice through advice, information and complementary support, and we will 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, more efficient organisation where staff and volunteers receive the resources they need to do a good job and we are recognised as providing responsive, 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.

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

Under the "access civil and family legal advice" aim:

We had tried many avenues to get some legal advice without success and then we came across RCJ Advice. You completely understood the position we were in and helped us with each aspect of our complicated case.

- 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 2021/2022 exceeded target. We delivered legal advice, support and representation to 3,872 individuals through our civil and family rotas with pro bono volunteers delivering advice by phone, Zoom and email, addressing 14,112 enquiries across England and Wales. Our child contact sessions returned to face-to-face contact and hosted 160 contact visits. In addition to these sessions, the team responded to email queries about contact, which is a great concern for many parents, and responded to 335 enquiries.

Civil legal advice

- Our civil legal rota assisted 2,995 people with 5,728 enquiries (4,175 people with 7,158 enquiries 2020/21). An example of the assistance we provided:

Abdul came for advice as he had recently discovered that there was a county court judgment registered against him in 2020 which he knew nothing about. He only became aware of the problem recently when he had applied for a loan and had been informed there was a problem following a check of his credit record. This revealed the unpaid judgment.

On investigating further, it was discovered that a former landlord, who had illegally evicted Abdul from his accommodation in 2019, had also subsequently obtained a judgment for alleged rent arrears. The proceedings had been sent to Abdul's former address after he had been evicted. A fact that the landlord was aware of.

The alleged rent arrears were not properly due, and the proceedings had been sent to an address that meant Abdul would not have received them and so he did not have an opportunity to object. The landlord obtained a judgment in default.

Abdul was advised that he had a good defence to the landlord's claim and an explanation as to why he had not responded. This meant that he could apply to the court set the judgment aside. The landlord refused to agree that the judgment should be set aside.

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

Our solicitor helped Abdul to apply to the court and prepare a witness statement supporting the application. At the court hearing Abdul was successful in setting aside the judgment and the landlord's arrears claim was dismissed. The landlord was ordered to reimburse the court fees Abdul had incurred. We also helped Abdul to apply to correct his credit record by providing the court's order to the Registry Trust which cancelled the judgement, and his previously good credit rating was restored.

Bankruptcy and debt advice

- A further 121 (362 2020/21) enquiries were dealt with by our London County Court desk which includes bankruptcy and debt advice.

Housing legal aid

- 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:

Ebru's local Council had accepted a full housing duty to her in 2020 and had placed her in temporary accommodation.

An offer of accommodation in the private sector was made to her in discharge of the council's housing duty which the client had refused on the basis that this offer was not suitable.

Following rejection of this offer, the Council notified Ebru that the duty owed to her had come to an end on the basis that she had refused a suitable offer of accommodation and that her temporary accommodation would end within a month

Ebru was distraught at the thought of being homeless. She was a single parent of 3 young children aged 5, 3 and 1 years old. Ebru was vulnerable due to suffering from physical and mental health conditions. She had contracted Covid at the start of the pandemic when she was due to give birth. Her baby was born whilst she was under treatment for Covid and both mother and baby remained in hospital for around 9 weeks due to complications.

Since being discharged from hospital, Ebru has suffered from ongoing severe shortness of breath, chest pain, weak knees and severe depression.

The accommodation offered was unsuitable for several reasons including being unaffordable and on the second floor with no lift. Ebru was on universal credit and subject to the benefit cap which meant that she would have had to top up her rent out of her benefits by around £100 a week. A post Covid medical assessment had found that Ebru suffered from severe breathing difficulties particularly when manoeuvring stairs and could only manage at best one flight of stairs with some difficulty.

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

We requested a review of this decision, making extensive representations and further requested accommodation to continue pending the outcome of the review. Temporary accommodation was continued and eventually a review decision was made overturning the Council's decision and Ebru and her family moved to a new home: they are all delighted and thanked our housing solicitor for changing their lives.

Possession hearings have gradually returned to the courts. Our team have continued to assist people by working on non-legal aid cases. The number of clients helped during the year was 439 (577 2020/21) but these cases were predominantly non-legal aid.

Immigration consultancy

Our immigration legal advice assisted with 3,017 queries from Local Citizens Advice across England and Wales (2,168 queries 2020/21). Alongside this service, our immigration solicitor takes on complex cases and an example of the successes our team achieves for clients is below:

Hadush came to the UK to care for his sister who had terminal cancer and has since died. Hadush's sister had a son who he was looking after, however, his visa was expiring. Hadush could not get help from a local solicitor's firm as he was unable to pay for the solicitor's services or pay the Home Office application fee. He also sought advice from his local law centre, but the law centre did not have capacity to assist him. Around this time, Hadush's welfare benefits were stopped and he was destitute. He has anxiety and his English is limited which made things even harder. In the end Hadush was referred to his local Citizens Advice who called our Helpline in September 2021. The solicitor took instructions from the client. Hadush explain that he could not return to his country for many reasons. The Ethiopian government had ceased to issue passports to Tigray citizens, there was war, and his nephew was only ten years old. The solicitor obtained documents about Hadush's case and took the view that he should apply under the EUSS for a Zambrano right instead of a grant of FP which Hadush had, and which had expired. The EUSS would allow Hadush to apply for settlement (indefinite leave to remain) sooner. Our solicitor carefully prepared the application and submitted Hadush's application in November 2021. On 30 March 2022 Hadush was invited to enrol for his biometrics to allow him to be granted leave to remain under the EUSS.

The Local Citizens Advice said, "We would like to thank you very much indeed for all that you are doing to support Hadush and his nephew. Your support in finding a resolution to this very stressful situation was really helpful as we know it impacted them both so greatly. You have been magnificent."

Trustees' annual report

For the year ended 31 March 2022

Employment Legal Advice

We secured funding from Trust for London for our Employment Legal Advice Service (ELAS) in October 2021. This service was developed in response to Covid 19 issues and targets low paid workers. This year they assisted 559 people (from December 2020 to March 2021 they 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 and 31% are disabled.

An example of our work is:

Keira worked as a PA to a businessman for a number of his companies. She has chronic kidney and eye problems requiring reasonable adjustments at work. When the Covid lockdown started, Keira's employer refused to provide her with equipment to work from home. This caused her to suffer significant pain from the resulting migraines and back issues. Keira raised a grievance about this when reasonable adjustments continued not to be provided. As a result, her employer increased her workload unreasonably and began to bully her, such as making her account for her toilet breaks – humiliatingly her in front of other staff. Keira suffered a breakdown and left work due to stress. She began an employment tribunal claim but was ordered to re-particularise her claim. ELAS helped her draft a Scott Schedule of around 6000 words setting out every allegation of discrimination, victimization and failure to make reasonable adjustments. We helped draft amended particulars of claim and letters requesting disclosure. We helped Keira write a letter setting out the strengths of her case and proposing settlement. Keira settled for £15,000 on terms that she resigned. Keira reports she is so much happier and feels she can move on with her life as her health is under control.

Family Legal Advice

- Our family legal rota increased the number of people to whom they gave advice to 2,877 (1,855 (2020/21) and responded to 8,384 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

An example of our work in helping people to resolve very stressful situations is :

We acted for Puspa a mother in respect of her husband's application for contact with their children. He was very abusive during the relationship and the police have been involved. His correspondence was very confrontational. Puspa then started divorce proceedings on the basis of his unreasonable behaviour. He refused to return the acknowledgment of service. We then had to prove he had been served and he made this difficult. However, he then sent a lengthy email to us making various allegations against Puspa and within this email he commented on the petition. It was clear that he had been served with the petition and so we used his email to apply for an order of deemed service. This was granted and we were then able to apply for the decree nisi and proceed with her divorce

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

which was granted. Puspa told us she was delighted with our service and able to move on with her life.

FLAWS

- FLOWS continue to experience an exceptional increase in demand for their services and assisted 7,247 women with legal advice (7,218 women 2020/21) and responded to 14,567 enquiries which cover domestic abuse, child cases, divorce and finances, and housing and immigration.
- FLOWS devised a well-received online resource, SupportNav which provides information and signposting on domestic abuse and other legal issues (such as immigration) which often feature in domestic abuse cases.

Volunteers

- We maintained our volunteer workforce of 170 voluntary Honorary Legal Advisers and 30 CAB volunteers who all moved to phone appointments. We found:
 - Pro bono volunteers remain 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.
 - We increased the geographical reach.

Pro bono representation was limited as most hearings were conducted on a remote basis. The CLIPS scheme delivered by the Chancery Bar Association was the only scheme that remained operational during this year and represented 88 Individuals. We are working with courts to agree the return of the advocacy schemes later in 2022.

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

The Charity responded to an increased need for people to access advice through different channels. We designed support packages for specific groups and adapted existing services.

Miscarriage of Justice Support Scheme (MCJSS)

For over 20 years, we have delivered advice and support to individuals referred by the Criminal Cases Review Commission to the Court of Appeal resulting in a miscarriage of justice.

An independent baseline study of 60 MJSS clients we have worked with over the last 20 years we have delivered the service and the research found:

- The majority were convicted of homicide offences and received life sentences.

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

- Most had served approximately four years in prison prior to their conviction being quashed.
- Clients had practical and emotional needs relating to housing, benefits (and other financial support), employment, and their psychological health.
- Just over half were either homeless or living with friends or relatives six months after release, with only a quarter in social housing.
- Within two years of release from prison, almost 80% were given priority need status for housing following assistance from the MJSS service, with 1 in 5 clients struggling to secure priority need status.
- While 49% of the sample were receiving some benefits prior to the wrongful conviction, almost all (94%) were in receipt of benefits after their conviction was quashed or they were released from prison
- 88% received National Insurance credits within two years of release.
- Of the clients who applied for a Community Care Grant, 85% were successful.
- Over 75% of the sample were employed prior to their wrongful conviction, but just 66% were employed in some capacity after they were released from prison.

Our achievements this year have included:

- Prioritising daily contact with clients. This included a responsive text messaging service, delivering a Facebook account for MJSS, and producing a well-received quarterly newsletter.
- We worked with 22 very vulnerable clients throughout the year. Contact was regular and consisted of 2,645 phone calls, texts and letters providing social welfare advice. The service delivers a high level of emotional support. Additionally, four of our Local Citizens Advice partners continued to remain in contact with clients during this year.
- We have extensive contact with other agencies such as the DWP, Local Authorities, health services (including GPs, dentists and mental health services) as well as charities, energy providers and local services.
- This year the team completed 1,362 contacts and achieved considerable outcomes such as benefit entitlement, rehousing and debt negotiated.

Trustees' annual report

For the year ended 31 March 2022

Time Together Contact Centre

- Court referrals to Time Together, our child contact service, resumed when the team returned to the office. This year, 160 contact visits took place and the team also responded to 335 enquiries regarding contact. Time Together excels at encouraging positive contact in often challenging situations. For example,

A referral was received from a senior Judge requesting Time Together provide six supervised contact sessions weekly, for Dad and his daughters aged 2 and 4. Dad and his ex-wife had separated when their youngest daughter was 7 months old due to alleged threatening behaviour towards Mum and an alleged threat to abduct the children

Contact had been ordered by a court and attempted at another centre, but Dad was asked to leave the centre due to his inability to comply with the terms and conditions. Following a further hearing, Dad, Mum and children were referred to Time Together.

We agreed that the girls should bring comfort toys with them to the contact session and that Mum should leave her coat, buggy etc in the room during contact so that it provided some reassurance to them that their Mum would be coming back once she had left the room.

Dad stated that, from his experience at the previous contact centre, he was sceptical about contact working at Time Together. But,

- *All 6 sessions of court ordered contact took place.*
- *By session 3 the girls were running out to meet their dad on arrival, calling "Daddy!"*
- *The girls were able to wave goodbye to their Mum showing no distress.*
- *They both enjoyed the variety of age-appropriate activities available.*
- *Both parents acknowledged that this has been a good preparation for the next stage of the Child Arrangement Order.*

Feedback from the parents:

Dad "They provided a thoughtfully arranged reintroduction over 6 sessions which, as a result, was entirely successful. The service is professionally run. I can't fault it. It was all taken at the children's pace. I feel really positive about the future"

Mum "It has really helped my girls get to know their dad again in a fun environment. Staff especially thoughtful in providing toys they liked and making them feel comfortable and safe. The Time Together staff are upbeat and positive."

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

CourtNav

CourtNav FL401 is the award-winning FLOWS tool which supports survivors to complete a domestic abuse injunction application and have this checked by a legal aid provider.

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

- Introduced live chat on CourtNav to assist users and answer their questions whilst using the tool
- 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
- Promoted CourtNav on social media channels and achieved 494,436 views.
- Increased domestic abuse accredited legal aid partners to 125, including Welsh speakers
- Worked with law schools to introduce CourtNav clinics which assist survivors with applications, the first one being Queen Mary's Law School.

During the financial year 8,758 survivors were made safe through CourtNav preparing non molestation and occupation orders, and the initial statement. Solicitors across the county reviewed 7,768 applications and submitted successful applications. For some women they produced a warning letter. Anyone not wanting to access legal aid is referred back to our RCJ Advice FLOWS team – this team assisted 990 women with domestic abuse injunction applications.

Feedback includes:

I want to express my gratitude for your support and the Court Nav team. It sounds cliché but I couldn't have done it without you. It is not only because of the application form but the legal guidance you have provided in deciding if and when to apply for the non-molestation order.

Separated Parent Information Programme (SPIPS)

Our SPIPS team delivered 485 SPIP sessions over Zoom (471 zoom SPIP sessions 2020/21) to 1,836 separated parents (1,727 separated parents 2020/21).

Feedback is hugely positive:

Positive enforcement and encouragement with emphasis on what participants are doing well and that we are all good parents

The communication + delivery was all done in a very respectful & caring way, which helps to then open up to discuss the issues in a way that I didn't feel judged or under pressure at any point.

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

Under the “fairer and accessible Islington” aim

- Adviceline remained the main point of access into Citizens Advice Islington and worked well, with our volunteers delivering advice safely from home and also returning to the office.
- Citizens Advice Islington continued to deliver generalist advice and casework
- in person 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. This grant was retendered at the end of the year and our team moved to join Citizens Advice Camden

An example of our work:

Terry had a personal debt portfolio of £6,000. In addition, Terry has mental health issues and is in receipt of Employment & Support Allowance (ESA Support Group) and Personal Independence Payment (PIP).

Terry had a deficit budget when he was referred to us.

During our assessment, we identified a problem with his ESA award (as his Severe Disability Premium was never paid for years).

Following our intervention with the DWP, his severe disability premium was reinstated to reflect on his current ESA award. In addition, this award was backdated for a few years.

Terry's ESA backdated payment was £15,000

ESA award increased to £198 per week.

Terry has now paid off his debts.

To add to the repayment of one of his debts which was £2,000, the creditor agreed to accept £600 and then write off the balance.

- Our Citizens Advice Islington services assisted 6,914 people (6,176 people 2020/21) with 14,142 enquiries (16,454 enquiries 2020/21).
- Welfare benefits remains the most frequent type of enquiry and enquiries greatly increased due to Universal Credit. We helped with 1,910 (2,592 2020/21) welfare benefits enquiries and 3,666 Universal Credit enquiries (including help to claim) queries (5,594 8 2020/21) making a total of 5,576 welfare benefit enquiries. Our Debt team dealt with 2,370 enquires (3,321 20/21), Housing responded to 1,691 enquiries (2,389 2020/21) and 1,176 employment enquiries (2,564 2020/21)
- Our Help to Claim team secured £81,985 of Universal Credit entitlement for clients.
- Our debt team was one of 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 30,510 people (22,241 2020/21) with 57,921 enquiries.
Demographic data confirms that a less diverse community is accessing the Bureau's services. We attribute this to Covid/lockdown and the inability for people to access our services in person.
- 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 the stressful situations that are encountered in delivering our services.
- We continue actively to seek client feedback to inform service developments.

Under the “strong and sustainable” aim

- We moved to a highly successful hybrid model with staff coming into the office 2 days a week. This has ensured we deliver a 5 day reception service and are able to respond to in person advice needs.
- We continue to explore flexible working options and have introduced wellbeing support packages for staff and volunteers.
-
- 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 and hosted a visit from Clare Moriarty, the Chief Executive of Citizens Advice
- 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 sessions.
- 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 work actively on policy issues

Plans for future periods

Our advice services face a perfect storm of increased demands and funding challenges.

In response to changes and challenges to our funding we continue to review and revise our service delivery specifically:

- To ensure our civil and family services retain the national reach we have achieved and build on this in collaboration with others, including Citizens Advice
- To expand our FLOWS reach through SupportNav and CourtNav and closer work with our partners Rights of Women to respond to the changes arising from the Domestic Abuse Act 2021.
- Our Citizens Advice service that serves Islington residents will continue to increase access through enhancing our role as gateway into advice in the Borough.
- We will build on our hybrid services (including face to face as well as other channels such as digital) in responding to the ongoing global recession.

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.

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.

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

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

Senior Management Team

Alison Lamb	Chief Executive
Jeanette Daly Mathias	Chief Operating Officer Citizens Advice Islington
Rebecca Scott	Director of Legal Services
Janice Massingham	Director of Finance
Rita Suglani	Director of Family Services

Financial review

2021/22 has again been a challenging year both financially and operationally as we faced the double challenges of an increasing demand for our services from clients and the continuing difficult fundraising environment, with standstill grant values and delays in renewing grant income or securing replacement funding streams for services. We budgeted for a breakeven target on our general reserves for the financial year 2021/22 knowing this was a difficult target as we were starting the year with a number of funding gaps for our new and established services and were continuing to subsidise our much needed housing legal aid advice service which continued to see reduced levels of income following the stay on housing possessions during the pandemic.

We are very pleased to have been able to achieve (and improve on) the breakeven aim and to report an increase in our general reserves of £108,596 (after a transfer of £2,500 to the restricted fund) at 31st March 2022. Of the surplus on the general fund £60,245, related to the movement on the annual leave accrual which, as expected, reduced significantly this year due to staff using up accrued annual leave from the pandemic lockdowns and returning to our standard procedure for carry over of unused leave. The balance of the surplus on the general fund includes a performance payment of £38,385 on the Debt Free London advice project to the credit of our debt advice team who met all the required output and quality targets.

This year's result is significant as we face an unprecedented challenge in the 2022.23 financial year due to delay and uncertainty of our civil and family legal team funding. Following the end of the Litigant in Person current funding stream, funding for litigants in person is being moved to an open competition bidding process. The increase in our reserves in 2021.22 will provide some assistance in managing funding gaps in 2022.23 as we adjust our operational structure to adapt to any changes in funding this process may bring.

The income and expenditure show a surplus on all funds of £75,751 for the year resulting from a planned deficit or drawdown on restricted funds of £32,845 and a surplus on the general fund of £108,596 after a transfer of £2,500 from the general fund to the restricted fund.

During the year we have met funding gaps from our reserves whilst successfully securing new replacement funding for the immigration consultancy service with Citizens Advice from the Legal Education Foundation and ongoing funding for the employment project from Trust for London.

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

In October 2021, the London Citizens Advice Development Project started with the recruitment of the Development Manager funded by 27 local citizens advice services and hosted by RCJ & Islington Citizens Advice. The Development Manager has successfully secured funding of £1.2 million for a major project across London Citizens advice service starting in June 2022.

We continued to deliver: our core legal and family advice services to litigants in person as a partner in the LIP strategy funded by the Ministry of Justice; our much needed Finding Legal Options for Women (FLOWS) project funded by the Ministry of Justice; the Islington Citizens Advice service funded by Islington Council (with funding from Cripplegate Foundation for the Three Advice project); and DWP Help to Claim project funded through Citizens Advice where we provided services remotely by phone and video link. The Help to Claim project finished on 31st March 2022 and two of the three staff team moved to a follow-on project with Camden Citizens Advice service.

Our funding strategy continues to be based on attracting funds that will enable us to develop and enhance our core services (working in partnership with other organisations where appropriate) to ensure need is met. We strive 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 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 working in partnership with Islington council and other advice services in the London Borough of Islington.

The net decrease in the restricted funds of £32,845 relates mainly to the use of funds held at 1st April 2022 for the Immigration Consultancy project (£39,231); Enfield Homelessness Solicitor (£6,250); debt and bankruptcy adviser fund (£10,763) all of which were not fully funded in the year and have been subsidised from general reserves.

FLOWS funding from the Legal Education Foundation brought forward of £5,976 and £15,000 received in the year contributed to promotion costs and £7,933 of FLOWS spend in the year was met from the CourtNav fund. The balance of the CourtNav fund of £29,541 donated by Freshfields Bruckhaus Deringer LLP will be used to contribute to the costs of ongoing CourtNav and SupportNav developments.

The net decrease in restricted funds was offset by a surplus on the London Citizens Advice Development service funded by local citizens advice services in London. The balance of the individual grants totalling £37,406 will contribute to funding the project in the first half of 2022/23.

The balance of £9,416 on the Ministry of Justice fund relates to earmarked spend on interpreting and translation costs for Time Together clients attending child contact sessions in 2022/23.

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

The surplus on the general fund for the year of £108,596 is the net effect of a surplus on unrestricted projects and activities of £47,951 and the reduction in the annual leave accrual for leave entitlement still to be taken of £60,645 which relates to all projects and activities across the organisation. A surplus on the Separated Parents Information Programme (£29,747) and other donations and interest (£89,317) after fundraising costs) allowed us to subsidise the cost of housing legal advice by £46,676. This loss on the housing legal aid contracts partly arose from the continuing delay in realising legal aid income after the stay on possession hearings during the lockdown.

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. Our largest non –salary spend is on IT Support and development and we have continued to invest in this working with our IT support providers Coopsys to carry out a project which reviewed homeworking and data security to ensure we had effective systems in place to manage and monitor hybrid working arrangements post- pandemic. Each year we successfully complete and renew our Information Assurance Small and Medium Enterprises and Cyber security accreditation giving us added reassurance in this new hybrid working environment.

The Charity's income for the year was £3,316,822 (compared to £3,387,048 in 2020/21). The small net decrease of £70,226 in income results from the net changes in funding streams across established services; (the new London Citizens Advice Development Project and a reduction in donation income of £86,223 relating to one off funding received in 2020) and the timing of annual donations.

RCJ Advice received increased funding in the year in respect of:

- An increase in Bankruptcy and Debt income of £26,449 compared to 2020/21. The grant for the Debt Free London Money Advice project for 2021/22 remained at around the same level as the previous year £178,593 (2020/21 £167,392). However, we earned additional income from a performance bonus of £38,385 and a peer support grant payment of £20,000 for supporting other advice agencies with managing the delivery of the project. In 2020/2021 we received a grant of £43,050 Therium Access Trust to fund our specialist debt and bankruptcy adviser for a year from July 2021. No replacement funding was found for this grant, so we funded the adviser from our reserves for a quarter and then from the Litigant in Person strategy grant in final six weeks of 2021/22. The adviser was redeployed to another project for the remainder of the year.
- Income for the FLOWS project increased marginally by £4,524 compared to 2020/21. This increase reflects the change in funding source with a full drawdown of the Ministry of Justice grant of £800,000 in 2021/22 (compared to 2020/21 £744,822) and the one-off funding of £50,000 received from Nesta in 2020/21.
- Income from the housing advice project, funded from our two legal aid contracts, increased slightly by £8,339 from 2020/21. As last year, the project continued to show a loss due to

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

the stay on possession hearing during the year. Due to the importance for clients of housing advice the directors made the decision to continue to subsidise this project from general funds.

- The London Citizens Advice Development project started in October 2021 following the recruitment of the Development Manager. RCJ & Islington Citizens Advice host the Development Manager and the project has its own Steering Group. The project is funded by 27 London Citizens Advice services, including RCJ & Islington Citizens Advice, which each contributed a grant of £2,500 to fund the project for its first year. RCJ & Islington Citizens Advice contribution of £2,500 is shown in the Statement Of Financial Activities as a transfer of £2,500 from the general to the restricted fund This income contributes to £65,000 of the variance on total income for the year.
- The Separated Parents Information Service (SPIPS) income increased by £7,732 in 2021/22 due to an increased number of clients attending sessions in the year (1,840 in 2021/22 and 1704 2020/21 after write off of a unrecoverable fees). Most sessions continued to be delivered by Zoom with provision for face-to-face sessions where needed. This resulted in a continued saving on venue costs.

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

- A decrease in donations and legacies of £86,223 which reflects one off funding of £42,106 for Covid IT investment in teams phones from City Bridge Trust received in 2020/21; the timing of annual donations where donations were received at the beginning and end of 2020/21 financial year but related to two years' donations (£30,000); a decrease in the level of in kind human resources pro bono services (from £24,490 in 2020/21 to £19,241 in the current year) provided by Herbert Smith Freehills LLP; and change from consultancy service provided by current Freshfields Bruckhaus Deringer LLP (nil 2021/22 : £14,315 – 2020:21).
- Civil and family legal services income saw a decrease in total income of £68,536 from 2020/21.
 - The decrease is principally due to a decrease in funding for the Immigration Consultancy Service which was funded by Citizens Advice in 2020/21 at a value of £300,000 per annum. This funding was in place until 30th June 2021 with a grant of £75,000 in quarter one. We then successfully secured ongoing funding of £138,435 from the Legal Education Foundation through Citizens Advice for continuation of the project for a further year to July 2022. Due to the reduction in funding, the staff team was reduced with one redundancy and two redeployments to other projects and a reduction in hours for our immigration solicitor.
 - The employment project was funded by Access to Justice in 2020/21 with funding of £61,300 ending on 15th April 2021. We used our reserves to fund the project until it successfully secured new funding from Trust for London of £110,000 for 18 months

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

starting on 28th October 2021 for 18 months. This change accounted for £30,073 of the decrease in income.

- Decrease in income to fund the Enfield housing solicitor as we ended our participation in this project in September 2021. The decrease in income of £37,972 related to six months funding compared to a full year in 2020/21.
- Family legal aid income decreased by £9,252 compared to 2020/21. We operate this contract to ensure clients can access legal aid where needed if they cannot be referred out to other providers.
- These decreases were offset by an increase of £40,047 to fund the Justice First Fellowship solicitor who was in post for a full year in 2021/22 (compared to three months in 2020/21) and the Support Through Court project which funds a family solicitor and was operational for the full year (compared to 9 months in 2020/21).
- The family legal service benefited from the employment of a Kickstart student in 2021/22 with the charity contributing to the funding to pay a London living wage. Income received from the DWP through Charityworks totalled £8,495 (2020/21: NIL)
- The funding from the Ministry of Justice for the Litigant in Person Strategy increased by £20,000 as a result of an additional grant of £20,000 compared to 2020/21.
- Services in kind for time donated in the civil and family legal services were higher than 2020/2021 by £37,147 reflecting increase in the number of advice sessions provided with (1,795 in 2021/22 and 1,698 in 2020/21) as well as a change in valuation rates due to solicitors' hourly rates increasing in October 2021 – the first increase since 2010.
- A net decrease of £20,214 in Islington Advice income arising from:
 - A reduction of £2,961 in the Citizens Advice grant for the Universal Credit help to claim advice project relating to one off grant in 2020/21 for Covid IT support.
 - A decrease in funding from Islington Council of £15,000 due to timing of the new Voluntary Service Community grant funding from 1st January 2021 which is £450,000 per annum for the three years to 31st March 2024 (compared to £470,000 in the previous grant round).
- Decrease in the grant for Three Agencies Project (TAP) outreach advice project funded by Cripplegate Foundation of £3,789 which funds the salary costs of the generalist adviser. The decrease reflects a recruitment gap for the project following a change in staff.

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

- There was a small decrease in the grant from Ministry of Justice for the Miscarriage of Justice Support service of £7,056 arising from the change to the new three-year funding contract which started from 11th May 2020.

We are enormously 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 £348,545 (2021/22: £329,962) an increase of £18,583.

This change reflects:

- The pro bono hours for human resources consultancy support of £19,241 compared to £23,490 in 2020/21 provided by Herbert Smith Freehills LLP. This support is based on need and reflects the continuing work during the year on the review of our Staff Handbook and contracts of employment.
- Total in-kind hours donated by Honorary Legal Advisers this year has increased with sessions continuing to be delivered remotely by telephone and Zoom where requested by clients. The civil legal advisers delivered 863 (2020/21:833) sessions valued at 75 minutes per session. This reflects the fact that volunteers have continued to spend more preparation and follow up time on clients than during pre-pandemic times when they were delivering face to face advice at our offices. For the family rota, HLAs delivered 932 appointments at 45 minutes per appointment (845: 2020/21). The hourly rate used to value the services in kind is based on the level of experience of solicitors volunteering in the case of the civil rota costed at the published solicitors hourly rates and for the family rota the hourly rate reflects the market value of volunteers donating their time.

We continue to have an ongoing programme to recruit and train Honorary Legal Advisers from 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.

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

The Charity continues to benefit from a significant donation of time from volunteers who provide general advice to members of the public at Islington Advice or who volunteer 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 has remained unchanged and is estimated at £123,311 (2020/21: £123,311). 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 2021/22 was £3,241,071 (compared to £3,555,829 in 2020/21), a total decrease of £314,758. Of this decrease, £250,181 related to salary costs;

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

£187,512 of which was accounted for by the annual leave accrual adjustment over the two years 2020/21 and 2021/22. This adjustment is material and reflects the accrual of the salary costs related to annual leave entitlement at 31st March 2021 of £127,267 for leave accrued and not taken due to the pandemic / lockdown and then in 2021/22 the reversal of part of this accrual by £60,245 as the value of annual leave entitlement accrued but not taken at 31st March 2022 reduced to £67,022 as staff used up leave during the year 2021/22. The impact of the annual leave accrual is reflected across all project salary costs and support salary costs.

The total net decrease in expenditure reflects the operational changes associated with the changing income streams explained above, new projects in the year, as well as the additional staff costs of the annual leave accrual.

The changes in expenditure by fund is related to:

- A decrease of £75,014 in bankruptcy and debt spend. The decrease is accounted for by the costs of the bankruptcy and debt adviser post which moved to the civil and family team for seven months of 2021/22 and the one-off redundancy costs at the start of 2020/21 financial year due to a reduced Debt Free London contract value in 2020/21.
- Civil and family legal team costs reduced by £38,171 in 2021/22. The net change reflects: the full year costs of the employment advice team; Support Through Court family solicitor and Justice First Fellowship trainee solicitor in 2021/22 compared to part years in 2020/21 ; the reduction of the Immigration Consultancy project costs (which reduced in numbers from 6 to 2.6 from July 2021) ; increase in pro bona services from the additional number of sessions donated by Honorary Legal Advisers; and the movement in the annual leave accrual.
- Expenditure on the FLOWS project decreased by £107,195 in 2021/2022 reflecting the pro bono time from Freshfields in 2020/21 £14,315 not repeated in 2021/22. And a reduction in the level of development on CourtNav required in 2021/22 after a significant investment in the previous year. There was also a reduction in promotion costs – limited by the budget available in the 2021/22.
- A decrease in housing expenditure of £6,493 in 2021/22 compared to 2020/21. This change is due to the movement in salary costs arising from the annual leave accrual adjustment and our Westminster housing solicitor leaving in March 2022.
- A net decrease in Islington Advice spend by £122,514 of which £114,004 relates to staff costs and reflects the full year effect of the restructuring of the Islington Advice staff team in the second half of the year 2020/21 to ensure costs were accommodated within new grant funding levels and the movement in the annual leave accrual.
- Expenditure on the Miscarriage of Justice project remained consistent with a small decrease of £1,025 compared to 2020/21. Salary costs decreased by £8,700 which mainly related to

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

the change from the annual leave adjustment of £9,952. Grants payable to other Citizens Advice services increased by £4,000.

- An increase of £31,479 relating to the first six months of the London Citizens Advice Development Project. The expenditure relates to the costs of the Development Manager and related overheads.
- A small increase of £4,746 expenditure on the SPIPS projects compared to 2020/21 which is mainly related to the decrease in staff costs of £7,230 for the costs of annual leave accrual adjustment which offset an increase in trainer fees due to more sessions being delivered in 2021/22.

Restricted reserves carried forward at 31st March 2022 include:

- In civil and family: £9,416 funding for the translation and interpreting costs for families attending the Time Together Child Contact Centre; £4,241 balance on Legal Education Foundation Justice First Fellowship fund for the costs of the trainee solicitor; and £2,612 Support Through Court fund for the family solicitor.
 - £29,541 towards the continuing development of the CourtNav and SupportNav online tools.
 - £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 £845,549 at 31st March 2022 of which £111,440 related to restricted funds (set out above) and £734,109 to unrestricted funds. Of the unrestricted funds, £30,083 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

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 impact of the Covid 19 pandemic; current period of high inflation and the risk of a global economic downturn together with our current experience of delays in the agreement and receipt of established core funding grants. The directors consider that it would take at least 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 £725,000 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 within this time 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.

The current level of free reserves is £703,026 the value of the general funds. Designated funds held of £30,083 are not included as they represent the fixed asset reserve which is not easily realisable.

Risk Management

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 in the short term.	<p>Regular liaison and meetings with funders and stakeholders.</p> <p>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.</p> <p>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.</p>
Change in government / minister /government approach to importance of Litigants in Person (LiP's) strategy resulting in phasing out or end of Litigant in Person and FLOWS funding after current grant round.	<p>Maintain key contacts communication on importance of Litigant in Person strategy and what it is delivering. Monthly meetings in place with HMCTS and Ministry of Justice.</p> <p>Website is in place to assist with effective triage, LiP's referrals and access to services.</p> <p>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 of channels, respond to on the day emergencies and meet ongoing developments in LiP strategy.</p>

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

<p>Impact of post pandemic environment and entering a period of sustained hyperinflation.</p>	<p>Effective communication strategy with all stakeholders, clients, staff & volunteers including regular briefings, meetings with funders and court staff / judiciary to update on changes to service delivery and the impact of post pandemic environment on our operations.</p> <p>Full hybrid service model is in place providing telephone advice and face to face advice where needed.</p> <p>Employee support scheme is in place for staff and volunteers and weekly team meetings are in place.</p>
<p>Risk of terrorist attack at main office sites – Royal Courts of Justice, Family Legal Centre & Islington council.</p>	<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>
<p>Lack of time / resources to effectively plan and implement processes and procedures needed for SMART working including new projects.</p>	<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>
<p>System security and permissions compromised (virus, hackers, cyber-attack) Data compromised.</p>	<p>All main systems are cloud based delivered by providers with appropriate accreditations and cyber security.</p> <p>Quarterly review meetings in place with IT support provider.</p> <p>Permission and set up /deletion of cloud accounts is restricted to nominated authorised staff only.</p> <p>Multifactor Authentication or two factor sign is in place for all key systems.</p> <p>Homeworking data protection and acceptable use policies are in place.</p>

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

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.

Home working policy is in place with restricted access to systems by mobile devices.

Audit of personal equipment used by staff for home working is carried out annually and as part of induction for new staff and volunteers.

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).

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.

The RCJ and Islington Citizens Advice Bureaux

Trustees' annual report

For the year ended 31 March 2022

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.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the directors on 27 July 2022 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 2022 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 2022 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 ability of The RCJ and Islington Citizens Advice Bureaux's 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.

Independent auditor's report

To the members of

The RCJ and Islington Citizens Advice Bureaux

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)

3 August 2022

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 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	2	89,608	–	89,608	175,831	–	175,831
Charitable activities							
Bankruptcy & Debt	3a	58,385	178,593	236,978	–	210,529	210,529
Civil & family	3b	375,761	796,304	1,172,065	336,999	903,602	1,240,601
FLAWS	3c	–	815,000	815,000	–	810,476	810,476
Housing	3d	63,218	–	63,218	54,879	–	54,879
Islington Advice	3e	7,207	570,451	577,658	–	597,872	597,872
London Citizens Advice							
Development	3f	–	65,000	65,000	–	–	–
Miscarriage of Justice	3g	–	98,854	98,854	–	105,910	105,910
SPIPS	3h	198,376	–	198,376	190,644	–	190,644
Investments		65	–	65	306	–	306
Total income		792,620	2,524,202	3,316,822	758,659	2,628,389	3,387,048
Expenditure on:							
Raising funds		356	–	356	1,030	–	1,030
Charitable activities							
Bankruptcy & Debt		4,330	178,593	182,923	58,171	199,766	257,937
Civil & family		381,610	852,543	1,234,153	392,115	880,209	1,272,324
Courtnav		–	103	103	–	–	–
FLAWS		8,734	828,909	837,643	57,363	887,475	944,838
Housing		109,894	–	109,894	116,387	–	116,387
Islington Advice		8,790	570,451	579,241	49,609	652,146	701,755
London Citizens Advice							
Development		1,385	30,094	31,479	–	–	–
Miscarriage of Justice		(2,204)	98,854	96,650	10,129	87,546	97,675
SPIPS		168,629	–	168,629	163,883	–	163,883
Total expenditure	4a	681,524	2,559,547	3,241,071	848,687	2,707,142	3,555,829
Net income/(expenditure) for the year	5	111,096	(35,345)	75,751	(90,028)	(78,753)	(168,781)
Transfers between funds		(2,500)	2,500	–	13,896	(13,896)	–
Net movement in funds		108,596	(32,845)	75,751	(76,132)	(92,649)	(168,781)
Reconciliation of funds:							
Total funds brought forward		625,513	144,285	769,798	701,645	236,934	938,579
Total funds carried forward		734,109	111,440	845,549	625,513	144,285	769,798

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 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	10		30,083		59,553
Current assets:					
Work in progress		146,277		65,399	
Debtors	11	560,373		610,809	
Cash at bank and in hand		408,157		451,882	
			1,114,807	1,128,090	
Liabilities:					
Creditors: amounts falling due within one year	12	(264,986)		(379,584)	
Net current assets			849,821		748,506
Total assets less current liabilities			879,904		808,059
Creditors: amounts falling due after more than one year	14		(34,355)		(38,261)
Total net assets	16a		845,549		769,798
The funds of the charity:	17a				
Restricted income funds			111,440		144,285
Unrestricted income funds:					
Designated funds		30,083		59,553	
General funds		704,026		565,960	
Total unrestricted funds			734,109		625,513
Total charity funds			845,549		769,798

Approved by the trustees on 27 July 2022 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 2022

Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net income for the reporting period (as per the statement of financial activities)	75,751	(168,781)
Depreciation charges	28,347	33,357
Loss on disposal fixed assets	1,124	-
Dividends, interest and rent from investments (Increase) in work in progress	(65)	(306)
(Increase)/decrease in debtors	(80,878)	(14,250)
(Decrease) / increase in creditors	50,436	(460,501)
	<u>(114,598)</u>	<u>74,588</u>
Net cash provided by operating activities	<u>(39,883)</u>	<u>(535,893)</u>

	2022 £	£	2021 £	£
Cash flows from operating activities				
Net cash provided by operating activities		(39,883)		(535,893)
Cash flows from investing activities:				
Purchase of fixed assets	-		(18,528)	
Dividends, interest and rents from investments	65		306	
	<u>65</u>		<u>306</u>	
Net cash provided (used in) investing activities		65		(18,222)
Cash flows from financing activities:				
Net repayment of pensions deficit	3,907		(1,543)	
Receipt of endowment	-		-	
	<u>3,907</u>		<u>(1,543)</u>	
Net cash provided by / (used in) financing activities		(3,907)		(1,543)
Change in cash and cash equivalents in the year		(43,725)		(554,115)
Cash and cash equivalents at the beginning of the year		<u>451,882</u>		<u>1,005,997</u>
Cash and cash equivalents at the end of the year		<u>408,157</u>		<u>451,882</u>

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2022

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, Suite LG 03, Bridge House, 181 Queen Victoria Street, London, EC4V 4EG

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 2023 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 2022

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	0.04%
● Bankruptcy and Debt	9.15%
● Civil & Family	37.79%
● FLOWS	21.06%
● Housing	2.87%
● Islington Advice	20.00%
● Citizens Advice London Development Project	1.24%
● Miscarriage of Justice	4.12%
● SPIPS	3.73%

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:

● Fixtures and fittings & Computer equipment	4 years
--	---------

m) Work in progress

Work in progress represents the value of open Legal Help escape fees and Legal Aid cases in housing and family matters. The cases are opened under the Legal Aid Agency Contract and are not completed at 31st March 2022.

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 2022

2 Income from donations and legacies

	2022 Total £	2021 Total £
Allen & Overy LLP	10,000	5,000
Central London Collaborative Forum	3,001	
City Bridge Trust	-	42,106
Freshfields Bruckhaus Deringer LLP	25,000	50,000
Herbert Smith Freehills LLP	6,000	10,000
Linklaters LLP	5,000	10,000
London Legal support Trust	10,000	10,000
London Legal walk	1,365	2,420
Slaughter & May Charitable Trust	8,000	5,000
Other donations & gifts	2,001	3,500
Donated services – Human resources &	19,241	37,805
	89,608	175,831

All income from donations and legacies is unrestricted.

** The pro bono human resources services represents support and advice provided by Herbert Smith Freehills LLP totalling £19,241 (2021: £23,490) and consultancy support for FLOWS Courtnav development from Freshfields of £0 (2021: £14,315).

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Capitalise Money Advice Service (formally BIS)	58,385	178,593	236,978	-	167,392	167,392
CitA Project grants	-	-	-	-	87	87
Therium Access	-	-	-	-	43,050	43,050
3a Sub-total for Bankruptcy & debt	58,385	178,593	236,978	-	210,529	210,529
Access to Justice Foundation – Employment	-	-	-	-	65,500	65,500
CAFCASS	-	-	-	-	2,670	2,670
Citizens Advice	2,925	75,000	77,925	780	300,000	300,780
Enfield Council	-	11,545	11,545	-	49,517	49,517
Kickstart placement – Charity Works	8,495	-	8,495	-	-	-
Legal Aid Agency	34,732	-	34,732	43,984	-	43,984
Legal Education Foundation – Immigration consultancy	-	116,058	116,058	-	-	-
Legal Education Foundation – Justice First Fellowship Trainee solicitor	-	53,063	53,063	-	18,016	18,016
Ministry of Justice	-	442,975	442,975	-	422,975	422,975
Pro Bono Legal Services*	329,304	-	329,304	292,157	-	292,157
Support through Court	-	66,436	66,436	-	44,924	44,924
Time Together Child Contact Centre fee	305	-	305	78	-	78
Trust for London	-	31,227	31,227	-	-	-
3b Sub-total for civil & family	375,761	796,304	1,172,065	336,999	903,602	1,240,601

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2022

3 Income from charitable activities (continued)

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Access to Work	-	-	-	-	654	654
Legal Education Foundation	-	15,000	15,000	-	15,000	15,000
Ministry of Justice	-	800,000	800,000	-	744,822	744,822
NESTA	-	-	-	-	50,000	50,000
3c Sub-total for FLOWS	-	815,000	815,000	-	810,476	810,476
Legal Aid Agency	63,218	-	63,218	54,879	-	54,879
3d Sub-total for Housing	63,218	-	63,218	54,879	-	54,879
Citizens Advice services	-	104,271	104,271	-	107,232	107,232
Centre for Justice Innovation	-	-	-	-	5,671	5,671
Cripplegate Foundation	-	16,180	16,180	-	19,969	19,969
Islington Council	-	450,000	450,000	-	465,000	465,000
Kickstart – Richmond Citizens Advice	7,207	-	7,207	-	-	-
3e Sub-total for Islington Advice	7,207	570,451	577,658	-	597,872	597,872
London Citizens Advice services	-	65,000	65,000	-	-	-
Sub-total for London Citizens Advice	-	65,000	65,000	-	-	-
3f Development Project	-	65,000	65,000	-	-	-
Ministry of Justice	-	98,854	98,854	-	105,910	105,910
3g Sub-total for Miscarriage of Justice	-	98,854	98,854	-	105,910	105,910
CafCASS	194,076	-	194,076	190,644	-	190,644
SPIPS fees individually funded	4,300	-	4,300	-	-	-
3h Sub-total for SPIPS	198,376	-	198,376	190,644	-	190,644
Total income from charitable activities	702,947	2,524,202	3,227,149	582,522	2,628,389	3,210,911

* The pro bono legal services represents services provided by lawyers working in approximately 60 London law 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 provides legal advice and support to agencies supporting victims of domestic abuse.

Notes to the financial statements

For the year ended 31 March 2022

4a Analysis of expenditure (current year)

	Charitable activities												2022 Total £	2021 Total £
	Cost of raising funds £	Bankruptcy & debt £	Courtnav £	Civil & family £	FLAWS £	Housing £	Islington Advice £	Citizens Advice London Developmen t Project £	Miscarriage of Justice £	SPIPS £	Governance costs £	Support costs £		
Staff costs (Note 6)	-	141,884		688,777	395,285	88,127	463,490	25,530	64,549	80,983	-	204,226	2,152,851	2,403,032
Pro bono services	172	1,529		335,843	3,962	748	4,887	180	612	612	-	-	348,545	329,962
Direct staff costs & volunteer expenses	-	-		7,161	3,462	2,946	4,778	175	491	360	-	25,606	44,979	43,848
Office, marketing, publications, IT & depreciation costs, website & Courtnav development costs		651	103	18,577	103,774	3,867	16,721	324	2,282	682	-	179,567	326,548	439,407
Client costs, consultant & professional fees, commissioned projects and other direct service costs	-	-		5,246	33,219	2,011	4,407		3,221	70,130	15,424		133,658	102,103
Grants payable	-	-		18,000	-	-	-		8,000	-	-	-	26,000	4,000
Partner payments	-	-		-	208,490	-	-		-	-	-	-	208,490	233,475
	172	144,064	103	1,073,604	748,192	97,699	494,283	26,209	79,155	152,767	15,424	409,399	3,241,071	3,555,827
Support costs	218	37,610		155,101	86,267	11,613	81,140	5,117	16,981	15,352	-	(409,399)		
Governance costs	(34)	1,249		5,448	3,184	582	3,818	153	514	510	(15,424)	0	-	-
Total expenditure 2022	356	182,923	103	1,234,153	837,643	109,894	579,241	31,479	96,650	168,629	-	-	3,241,071	3,555,827
Total expenditure 2021	1,030	257,937	-	1,272,324	944,838	116,387	701,755	-	97,675	163,883	-	-	-	

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 & Hove Citizens Advice.

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 and a grant to Bolton and Bury Citizens Advice service for advice provided to clients as part of the Immigration Consultancy service.

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2022

4a Analysis of expenditure (prior year)

	Charitable activities										2021 Total £
	Cost of raising funds £	Bankruptcy & debt £	Civil & family £	FLAWS £	Housing £	Islington Advice £	Miscarriage of Justice £	SIPS £	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
Pro bono services	213	2,204	299,818	18,370	945	6,942	725	745	-	-	329,962
Direct staff costs & volunteer expenses Office, marketing, publications, IT & depreciation costs, website & Courtnav development costs	-	298	9,246	6,097	1,049	963	318	407	-	25,470	43,848
Client costs, consultant & professional fees, commissioned projects and other direct service costs	-	899	27,259	216,594	5,072	8,013	1,836	2,139	-	177,595	439,407
Grants payable	-	161	3,342	9,158	3,190	362	-	56,095	29,795	-	102,103
Partner payments	-	-	-	-	-	-	4,000	-	-	-	4,000
	-	-	38,564	194,911	-	-	-	-	-	-	233,475
	213	219,241	1,110,669	836,648	104,471	593,774	79,162	147,599	29,795	434,253	3,555,827
Support costs	699	35,922	151,753	102,953	10,742	99,292	17,568	15,326	-	(434,253)	
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	116,386	701,755	97,675	163,883	-	-	3,555,827

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.

Notes to the financial statements

For the year ended 31 March 2022

5 Net income resources for the year

This is stated after charging / crediting:

	2022 £	2021 £
Depreciation	28,347	33,357
Loss on disposal of fixed assets	1,123	-
Operating lease rentals:		
Other	5,852	5,982
Auditor's remuneration (excluding VAT):		
Audit (net of VAT)	7,125	6,785
Other services	-	-
	<u>28,347</u>	<u>33,357</u>

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

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	1,889,811	2,078,493
Redundancy and termination costs	-	16,491
Social security costs	171,466	207,924
Employer's contribution to defined contribution pension schemes	91,574	100,123
	<u>2,152,851</u>	<u>2,403,032</u>

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

One employee earned between £60,000 and £70,000 during the year (2021: 0).

No employee earned between £70,000 and £80,000 during the year (2021: 1).

The total employee benefits including pension contributions and employer's national insurance contributions of the key management personnel were £298,735 (2021: £325,005).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £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:

	2022 FTE	2021 FTE	2022 No.	2021 No.
Raising funds	0.5	0.5	0.5	0.5
Bankruptcy & debt	4.0	4.7	4.0	4.7
Civil & family	17.1	16.2	19.6	17.3
FLAWS	10.4	8.6	11.0	9.8
Housing	2.0	2.0	2.0	2.0
Islington CAB	12.8	14.7	17.2	19.1
Citizens Advice London Development Project	0.5	0.0	2.0	0.0
Miscarriage of Justice	1.6	1.5	0.5	2.0
SPIPS	1.6	1.6	2.0	2.0
Support	3.2	3.4	3.2	3.4
Governance	0.2	0.2	0.2	0.2
	<u>53.7</u>	<u>53.4</u>	<u>62.1</u>	<u>60.8</u>

Notes to the financial statements

For the year ended 31 March 2022

8 Related party transactions

There were no donations or other transactions with related parties during the year (2021: 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	19,666	133,985	153,650
Disposals in the year	(2,247)	-	(2,247)
At the end of the year	<u>17,419</u>	<u>133,985</u>	<u>151,405</u>
Depreciation			
At the start of the year	10,016	84,082	94,098
Charge for the year	4,087	24,260	28,347
Disposals in the year	(1,123)	-	(1,123)
At the end of the year	<u>12,979</u>	<u>108,342</u>	<u>121,321</u>
Net book value			
At the end of the year	<u><u>4,440</u></u>	<u><u>25,643</u></u>	<u><u>30,083</u></u>
At the start of the year	<u><u>9,650</u></u>	<u><u>49,903</u></u>	<u><u>59,553</u></u>

All of the above assets are used for charitable purposes.

11 Debtors

	2022 £	2021 £
Trade debtors	80,557	62,244
Other debtors	16,713	5,905
Prepayments	41,410	46,980
Accrued income	421,692	495,680
	<u>560,372</u>	<u>610,809</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	90,044	86,579
Other creditors	29,380	22,710
Accruals	145,562	195,295
Deferred income	-	75,000
	<u>264,986</u>	<u>379,584</u>

Notes to the financial statements

For the year ended 31 March 2022

13 Deferred income

Deferred income at 31st March 2021 comprises grants received from National Citizens Advice to cover costs for Immigration Consultancy Advice Project in the quarter April to June 2021. There was no deferred income at 31st March 2022.

	2022 £	2021 £
Balance at the beginning of the year	75,000	–
Amount released to income in the year	(75,000)	–
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

	2022 £	2021 £
Pension creditor	34,355	38,261
	34,355	38,261

The pension creditor is calculated on the basis of the annual contribution made toward the deficit of £3,000 (2021: £3,000) discounted over a committed period of 15 years (2021: 16 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 £3,000 (2021: £2,400). A full actuarial valuation of the Plan was carried out as at 31 March 2022 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

	2022 %	2021 %
Discount Rate	2.80	2.10
Inflation (RPI)	3.70	3.30
Inflation (CPI)	3.25	2.80
Revaluation of deferred pensions in excess of GMP	3.25	2.80
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	3.25	2.80
Allowance for pension in payment increases of CPI inflation since retirement or 5% p.a. compound if less	3.25	2.80
Allowance for pension in payment increases of – CPI or 3% p.a. if less	2.70	2.50
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 2022

15 Pension scheme (continued)

Assumed life expectancies on retirement at age 65 are:

	Life expectancy at age 65 (Years)	
Male retiring today	21.3	21.2
Female retiring today	24.2	24.1
Male retiring in twenty years time	22.6	22.6
Female retiring in twenty years time	25.7	25.7

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 31st March 2022 valuation is currently underway.

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 15 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	–	30,083	–	30,083
Net current assets	738,381	–	111,440	849,821
Long term liabilities	(34,355)	–	–	(34,355)
Net assets at 31 March 2022	704,026	30,083	111,440	845,549

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

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	30,083	–	30,083
Net current assets	604,221	–	144,285	748,506
Long term liabilities	(38,261)	–	–	(38,261)
Net assets at 31 March 2021	565,960	30,083	144,285	740,328

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2022

17a Movements in funds (current year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
Bankruptcy & debt					
Debt Free London (formally Capitalise Money Advice Service)	-	178,593	(178,593)	-	-
Civil & family					
Access to Justice Foundation	7,212	-	(7,212)	-	-
CAFF CASS	-	-	-	-	-
Citizens Advice	39,231	75,000	(114,231)	-	0
Enfield Council	6,250	11,545	(17,795)	-	-
Legal Education Foundation – Immigration consultancy	4,460	116,058	(116,277)	-	4,241
Legal Education Foundation – Justice First	-	53,063	(53,063)	-	-
Ministry of Justice	-	442,975	(433,559)	-	9,416
Pro Bono Legal Services	-	-	-	-	-
Support through Court	4,592	66,436	(68,416)	-	2,612
Therium Access	10,763	-	(10,763)	-	-
Trust for London	-	31,227	(31,227)	-	-
CourtNav					
Freshfields Bruckhaus Deringer LLP	37,577	-	(103)	(7,933)	29,541
FLOWS					
Ministry of Justice	-	800,000	(807,933)	7,933	-
Legal Education Foundation	5,976	15,000	(20,976)	-	0
Islington Advice					
Citizens Advice Service	-	104,271	(104,271)	-	-
Cripplegate Foundation	-	16,180	(16,180)	-	-
Islington Council	28,224	450,000	(450,000)	-	28,224
London Citizens Advice Development Service					
Local Citizens Advice Services – London	-	65,000	(30,094)	2,500	37,406
Miscarriage of Justice					
Ministry of Justice	-	98,854	(98,854)	-	-
Total restricted funds	144,285	2,524,202	(2,559,547)	2,500	111,440
Unrestricted funds:					
Designated funds:					
Designated funds – Fixed Assets	59,553	-	-	(29,470)	30,083
Total designated funds	59,553	-	-	(29,470)	30,083
General funds	565,960	792,620	(681,524)	26,970	704,026
Total unrestricted funds	625,513	792,620	(681,524)	(2,500)	734,109
Total funds	769,798	3,316,822	(3,241,071)	-	845,549

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2022

17b Movements in funds (prior year)

	At 31 March 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
FLOWS					
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)	-	-
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)	-
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

Notes to the financial statements

For the year ended 31 March 2022

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 met 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 in 2021.22 and 2020.21 (and in 2020.21 for training for Director Family Services). The Legal Education Foundation provide funding for the Justice First Fellowship trainee solicitor. In 2020/21 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 Court funded a family solicitor who advises clients referred in from its service. Trust for London funded the employment advice service from October 2021. Enfield Council funded the Enfield Homelessness Prevention Solicitor until 30th September 2021.

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 and Newcastle Law Centre (and in 2020/21 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 and a new module called Support Nav to assist clients to navigate the legal procedures and direct them to the appropriate advice. FLOWs received funding from the Ministry of Justice to support victims of domestic abuse and the Legal Education Foundation (and Nesta in 2020/21). The Access to Work grant in 2020/21 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.

London Citizens Advice Development Service

Twenty seven London Citizens Advice Services contributed to the costs of the London Citizens Advice Development project during the year which was set up to promote the London Citizens Advice services and work collaboratively to bid for funding for London wide delivery of advice.

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 was released back into the general fund in 2020/21.

Transfer between funds

The transfer of £18,364 in 2020/21 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 transfers in 2020/21 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 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 2022

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 2022 £	2021 £
Less than one year	5,097	4,200
One to five years	6,965	7,630
	<u>12,062</u>	<u>11,830</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.