

Company number: 03110908

Charity number: 1050358

The RCJ and Islington Citizens Advice Bureaux

Report and financial statements
For the year ended 31 March 2024



The RCJ and Islington Citizens Advice Bureaux

Contents

For the year ended 31 March 2024

Reference and administrative information	1
Trustees' annual report.....	2
Independent auditor's report	20
Statement of financial activities (incorporating an income and expenditure account).....	24
Balance sheet.....	25
Statement of cash flows	26
Notes to the financial statements	27

The RCJ and Islington Citizens Advice Bureaux

Reference and administrative information

For the year ended 31 March 2024

Company number	03110908
Country of incorporation	United Kingdom
Charity number	1050358
Country of registration	England & Wales
Registered office address	Suite 2.06, 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 2.06, Bridge House, 181 Queen Victoria Street, London, EC4V 4EG
Bankers	C Hoare & Co Limited 37 Fleet Street LONDON, EC4P 4DQ
Solicitors	Linklaters One Silk St, London LONDON, EC2Y 8HQ
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor 110 Golden Lane LONDON, EC1Y 0TG

Trustees' annual report

For the year ended 31 March 2024

The directors present their report and the audited financial statements for the year ended 31 March 2024.

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

Charity's Objects

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.

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.

Strategic Aims

In the final year of our strategic plan, these were the four main aims of the organisation: –

Aim 1– Help more litigants in person across England and 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 – 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 – To 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.

Our Main Services

The Charity is uniquely based out of the Royal Courts of Justice and Central Family Court, although we now provide services by email, telephone and online both in London and nationally. We are the only Citizens Advice of its kind, being based out of the courts, and we are now a Law Centre, part of the Law Centres Network. The organisation provides the following main services:

–

Trustees' annual report

For the year ended 31 March 2024

1. Civil legal advice, including consumer, contracts, housing and debt, to people seeking to represent themselves in court (litigants in person). This service is based out of the Royal Courts of Justice in London.
2. Housing legal advice, including to people eligible for funding under Legal Aid.
3. Employment legal advice to people living in London.
4. Support to victims of miscarriages of justice – a national service.
5. Family legal advice for people representing themselves at court (litigants in person), based at the Central Family Court in High Holborn. This includes Legal Aid to people with complex cases.
6. Time Together, the only child contact centre based within a court which offers supported and supervised child contact from within the Central London Family Court.
7. Support and legal advice to survivors of domestic abuse. This includes providing legal advice directly to people; running FLOWS (Finding Legal Options for Women Survivors), which supports people to get court orders with the help of legal firms across England and Wales who offer legal aid; and running our award-winning CourtNav online court tool which helps people complete the relevant court forms.
8. Citizens Advice Islington, delivering social welfare advice to Islington residents including running the Advice Line as a first point of access; generalist advice appointments; specialist advice in welfare benefits, housing and debt; and outreach advice across Islington.
9. Immigration legal advice consultancy advice to local Citizens Advice nationally.

In addition, as part of the network of London Citizens Advice organisations, we host the London Development Manager and contractually manage a London-wide cost-of-living advice project funded from the Greater London Authority.

Achievements and Impact

Civil Legal Advice

- Civil law relates to issues around contracts, consumer, debt, housing and other matters typically involving a dispute.
- We received 5617 enquiries across the year, and provided legal advice to 3002 people.
- An example of positive client feedback during the year – “Who would have thought it will take 6 months to get here! But we did and thank you so much for your help, I really don't think we would have done it without you.”

Trustees' annual report

For the year ended 31 March 2024

Housing Legal Advice

- We provided housing legal advice to 233 people across the year, which included to people who were entitled to Legal Aid and people who weren't but to whom we were able to provide free advice.
- An example of positive client feedback during the year – “Finally I received the court order that will give me the right to have the sole tenancy of my flat. I don't know where to start but I can't thank you enough or express how much strength your support and professionalism has given me during my difficult times, I appreciate all your hard work.”

Family Legal Advice

- Our family legal advice covers matters including divorce, separation, domestic abuse, child contact, child maintenance and finances.
- We received 5011 enquiries across the year, and provided advice to 988 people.
- An example of positive client feedback during the year – “I just want to also take this opportunity again to say thank you to the team at RCJ Advice for all your help. Honestly, I cannot thank you enough, you do an amazing job. I am so grateful that this journey gave me the opportunity to meet you, you are phenomenal at what you do, I am truly grateful for all the help and support in making sense of what we went through. Thank you so much.”

FLAWS – Finding Legal options for Women Survivors

- This important service is provided across England and Wales for people, mainly women but not exclusively, who are survivors of domestic abuse who need access to legal advice. While we provide a broad range of legal advice and support, in particular we help people access a non-molestation order and/or occupation order (injunction).
- We received 24,735 enquiries across the year from people seeking advice for themselves and from staff/volunteers supporting people in need of advice.
- Overall, legal advice was provided to 5856 people.
- We continued to manage SupportNav, an online tool to help guide people experiencing domestic abuse what steps they need to take next based on their own unique situation.
- We continue to work with our partners to run this service, including students of various university schools of law who help us run our triage telephone line; law firms from across England and Wales; and in particular, Rights of Women, who run the online community for legal professionals and frontline domestic abuse service professionals to share expertise and seek advice on family and criminal law issues; and run the online survivor's forum.

CourtNav

- As part of our FLOWS services, we run a unique on-line tool called CourtNav. Across the year 11,552 applications from people experiencing domestic abuse were submitted via CourtNav for a non-molestation order and/or an occupation order.

Trustees' annual report

For the year ended 31 March 2024

- 1686 people were supported by our team, and 9866 people were supported by firms who are part of the FLOWS network that we run.
- An example of positive example of feedback from a client about our FLOWS team and CourtNav – “I submitted my application today in person and was successful in getting my emergency non-molestation order put in place. Just want to say a huge thank you, you have no idea how much it means to me and how much of a relief it is, so thank you! You’ve been a huge help guiding me through! I should get my court date through for in a few weeks’ time where I’ll find out if it will get put officially in place for an extended amount of time, but at least I have the emergency one for the time being.”

Time Together – Child Contact Centre

- Our unique court-based child contact centre received 699 enquiries, and supervised 168 visits to the centre.
- An example of positive client feedback during the year – “The centre has become a safe space for my son to have contact: staff always make sure I am comfortable and happy with anything before going ahead. Staff have been extremely accommodating and non-judgmental. It has helped me build a better rapport with my son and having time by ourselves.”

Immigration consultancy

- We employ three immigration legal specialists who provide advice to local Citizens Advice organisations across England and Wales in dealing with often complex immigration cases. This year the service supported 2526 people with their immigration matter.
- An example of positive client feedback during the year – “Thank you so much for your continued support and solidarity; we are forever in your debt and hugely appreciative.”

Employment Legal Advice

- Our Employment legal advice service, which typically supports people in low paid or unstable work, received 478 queries, and provided advice to 383 people.
- An example of positive client feedback during the year – “I’d like to thank you for your help. You have been great at supporting me with legal information and advice in a very professional and realistic way. You never promised any result as you could never do but always looked to inform me of legal principles and grounds with which I could support my case. And you have done this very patiently even when I was going through an emotional rollercoaster during these past months. I don’t think I would have pursued this if it weren't for your help and advice.”

Miscarriage of Justice Support

- We worked with 39 very vulnerable clients throughout the year.
- Contact consisted of 6,397 phone calls, texts and letters; 23 in person visits; and 13

Trustees' annual report

For the year ended 31 March 2024

court visits.

- Our holistic support addressed 2644 issues including a broad range of social welfare advice resulting in increased benefit entitlement, rehousing and grants obtained; advice and support on debts, family, transport, education, and employment; and a high level of emotional and wellbeing support.
- We have extensive contact with other agencies such as the DWP, Local Authorities, charities, energy providers, and health services – including GPs, dentists and mental health services. There were 5,321 contacts made.
- An example of positive client feedback during the year – “I wish there could be a greater word than thank you that I could use to thank you because with MJSS I can't imagine what could have happened to me. When I left prison in November 2012. Life was nothing to me after being wrongly imprisoned for almost six years. However, MJSS help to believe that is not the end of the world.... MJSS supported me in all that matters to make me come back to life.... I appreciate everything that you've done to support me. Thanks once again! I believe without the MJSS I could have ????. I wouldn't be here today to write this. THANK YOU VERY MUCH!!!”

Volunteers

- Our work would not be possible without the incredible support of our volunteers, enabling us to give advice to many people in need of help.
- Across the year we were supported by 187 voluntary Honorary Legal Advisers and 20 Citizens Advice Islington volunteers.

Citizens Advice Islington

- Our Islington service provides essential Citizens Advice services to residents of Islington, from our office on Upper Street, from outreach locations across the borough, and remotely.
- We received 12,907 enquiries across the year, helping 7,035 people.
- Included in the enquiries and advice given, our service supported people with 2,158 welfare benefits matters, 753 universal credit matters, 2210 housing matters, 1070 debt matters (outside of our Debt Free Advice contract, see below), 855 employment matters, 302 charitable support and food bank matters.
- Our specialist debt advice service, part of the Debt Free Advice partnership, dealt with 846 debt matters.
- An example of positive client feedback during the year – your adviser has been amazing and she supported me through all the hard times that I had with my debts. She eased my stress by giving me advise and encouragement to pay off my debt. I am so grateful of the great experience I had with Islington advisers.

Law Centre Membership and other achievements

- Given the nature of our work, we decided that it was important that we became a Law Centre, part of the Law Centres Network, which will help strengthen our relationships with other charities providing legal advice.
- We continue to hold the Lexcel accreditation for our legal services.
- We continue to be a London Legal Services Trust Centre of Excellence.
- We have retained our 'Cyber Essentials' accreditation.
- We meet the requirements, and receive high scores for, every component of our Citizens Advice membership scheme.

Plans for the future

Alison Lamb

During the year our long-serving and wonderful Chief Executive, Alison Lamb, passed away after a courageous struggle with a debilitating illness. Alison's achievements as Chief Executive are legion and her extraordinary impact on the organization has been profound and transformational. Everyone connected with RCJ Advice misses Alison greatly. Accordingly in March 2024, the Charity appointed a new Chief Executive.

While free legal advice services continue to face funding and capacity challenges, the Charity will continue to evolve existing services and develop new services to best meet the needs of the people who need our help. Becoming a Law Centre, as well as continuing to be part of Citizens Advice, enables us to expand our network and open us up to greater funding and partnership opportunities.

During the 2024-25 financial year, we decided the Islington Citizens Advice service that we run should separate and become its own legal entity now that it has 4-year committed funding from the local authority. The intention is for this to take effect by 31st March 2025. In addition, the London-wide GLA contract we manage on behalf of the London consortium of Citizens Advice charities service should move to the newly established London Citizens Advice charity being set up.

For RCJ Advice, 2024 will see the organisation putting together its new strategic plan. Our plans will include: –

- Continuing our unique free legal advice and support services based from the Royal Courts of Justice and Central London Family Court, covering in particular, Family, Civil, Housing and Employment law, provided by legally qualified staff and volunteers.
- Continuing our specialist projects, including support people who have had a serious miscarriage of justice; providing immigration consultancy to Citizens Advice organisations nationally; and running the only court-based child contact centre, Time Together,
- Continuing to support survivors of domestic abuse through our FLOWS legal advice and consultancy services.

Trustees' annual report

For the year ended 31 March 2024

- Continuing to run SupportNav, and CourtNav in partnership with HM Courts and Tribunal Services, to ensure survivors of domestic abuse have access to justice as soon as they need it.
- Developing new services based our evidence, our learning, the needs of our clients, and our relationships with our many partner organisations.

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. 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

As vacancies arise the Board appoints new Trustees. A skills audit is regularly completed to assess gaps on the Board. 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 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. The Charity is also now a member of the Law Centres Network. Law Centres delivering advice services are all individual charities and the Law Centres Network 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)

Patrick Robinson	Deputy Chair
Nick Atkins	(Treasurer)
Alex Carruthers	
Jon Gale	
James Gilbey	
John Hine	
Paula Hodges KC	
Christine Howard	
Graham Huntley	

Trustees' annual report

For the year ended 31 March 2024

Roger Leese
Guy Pendell
Andrew Denny
Saaman Pourghadiri
Ali Sallaway
Paul Thwaite
Holly Ware

Senior Management Team

Alison Lamb	Chief Executive– Retired 7 th March 2024
Mark Allan	Chief Executive– from 18 th March 2024
Jeanette Daly Mathias	Chief Operating Officer Citizens Advice Islington
Rebecca Scott	Director of Legal Services
Rita Suglani	Director of Family Services
Alex Lowry	Head of FLOWS
Janice Massingham	Director of Finance

Financial review

Summary

2023/24 has been another year in which we have continued to face funding challenges. We progressed work on our fundraising strategy of diversifying income streams to secure new government and trust funding and, with our trustee firms, to secure a commitment from them to provide longer term annual funding. We are pleased to report that we achieved a positive result for the year with a small surplus on our general unrestricted funds of £8,474 enabling us to enter the new financial year with our general unrestricted reserves at a healthy £803,256. This has been achieved thanks to the prudent management of the organisation and the very generous donations from our supporting law firms totaling £222,500.

Grants and Other Income

This year we have been successful in securing new grant funding towards the civil and family legal advice teams from the Ministry of Justice– Improving Outcomes Through Legal Support (IOTLS) funding stream and a contribution to core funding for five years from 1st March 2024 from Improving Lives Through Advice fund (ILTA).

The Legal Education Foundation (LEF) awarded funding of £200,000 tapered over three years from July 2023 in support of our change programme to strengthen the national reach of our legal advice. As well as contributing to the operational costs of the restructured civil and family legal teams, which have more

Trustees' annual report

For the year ended 31 March 2024

front desk support staff, the LEF grant is funding development costs including a new website, support in becoming a member of the Law Centres' Network and fundraising consultant costs to help us achieve our fundraising strategy.

London Legal Support Trust has provided funding for the first half of 2024/25 for our employment advice project whilst we seek new longer-term funding.

We are delighted to have been successful in our bid for ongoing funding for our Islington Citizens Advice (CA) service for the next four years, from Islington Council Voluntary Community Sector grant programme. This funding will continue to secure our core advice services at Islington CA and will be supplemented by the Cripplegate Foundation grant for our Three Advice Project outreach advice; as well as other advice projects funded by Citizens Advice. Cloudesley charitable trust continue to provide welfare payments to disabled and disadvantaged clients affected by the cost of living crisis and will provide new funding for outreach advice work in 2024/25, The Debt Free Advice project is based in the Islington Citizens Advice service. The debt grant funding in 2023/24 did not meet the full costs of the service and the shortfall of £12,566 was funded from Islington Advice reserves. We expect the service to cover its cost in 24/25 from the Debt Free Advice grant which includes an inflationary increase and new grant from Islington Council of £22,000 to fund the costs of outreach debt advice in the borough.

Funding for the FLOWS project, Miscarriage of Justice Support Service, and Immigration project in 2023/24 were met from grants already in place from the Ministry of Justice, HM Prisons Service and the Kessler Foundation respectively; all grants which continue into 2024/25.

We continue to host the London Citizens Advice Development Manager, funded by 27 London Citizens Advice services, and the London Citizens Advice cost of living project funded by the Greater London Authority which had renewed funding of £1.3million for a second year to 30th September 2024. The majority of project expenditure relates to grant payments to the London Citizens Advice services which deliver the advice. RCJ & Islington Citizens Advice Bureaux employ the project manager and receive a contribution to management costs.

The Legal Aid housing team achieved a very good result for the year generating income of £143,147 compared to last year's income of £87,328 ; covering the costs of two FTE housing solicitors and the paralegal and billing clerk who, in the previous year, was partly grant funded. We continue to see a high demand for this service.

Overall Position

The overall results for the year are a surplus of £31,570, comprising a net increase in restricted funds held of £23,096 and a surplus on the general fund of £8,474. The detailed movement in the funds can be seen at Note 18.

Other Funding Matters

Our main funding risk continues to be securing longer term income for our core civil and family services. Two of our key grant funding streams IOTLS and FLOWS will end on 31st March 2025. We anticipate new grant funding to bid for and have appointed Cause4 as fundraising consultants to work with us on developing our longer-term funding strategy and supporting us in realizing longer term donations from supporting firms as well as targeting new sources of income.

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 continues to be IT Support. We have developed a new IT strategy which is being implemented and in August 2024 will move to fully embrace a Microsoft cloud solution, resulting in significant savings in IT costs going forward. We are very pleased to have appointed a new contractor who already provides support to the majority of Law Centres, as our IT support provider.

Income Summary

The Charity's income for the year was £ 4,097,981; a small net increase of £5,636 compared to £4,092,345 in 2022/23. The net increase in income mainly results from an increase in income for the London Citizens Advice GLA cost of Living project of £266,750 as a result of a full years income and timing of the grants from the GLA; an increase in housing legal aid income of £55,819; the additional grant from the Ministry of Justice for the CourtNav development costs in the year of £22,746 and an increase in donations of £52,695 which offset a reduction in grant income for the civil and family legal services of £176,355; the end of income for the SPIPS project on 31st March 2023 not replaced of £212,889 and small changes in funding streams across other established services which are not material. Also, we realised an increase in bank interest.

In-Kind Support

Total services in kind this year from all donated services is valued at £327,492 (2022/23 £376,939) a decrease of £49,447.

This change reflects the reduced need for pro bono hours for human resources consultancy support of £3,548 compared to £35,311 in 2022/23 provided by Herbert Smith Freehills LLP. This support is based on need and reflects the work during the year on routine advice on HR matters.

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

Total in-kind hours donated by Honorary Legal Advisers decreased this year from 1,638 to 1,205

Trustees' annual report

For the year ended 31 March 2024

The civil legal advisers delivered 791 (2022/23:816) sessions valued at 75 minutes per session. This reflects the additional time outside the appointment spend on preparation and follow-up work for clients. The number of sessions delivered has been maintained despite a reduction in our civil solicitor staff time by one FTE member of staff from July 2023. For the family rota, HLAs delivered 414 appointments at one hour per appointment (822: 2022/23 at one hour per appointment). The reduction in hours delivered reflects a loss of regular family HLA solicitors as well as a reduction in the number of sessions they were each able to fill during the year. 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. The published hourly rate for civil solicitors increased in January 2024, hence the increase in monetary value of services in kind despite the number of hours decreasing year to year.

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 practices to meet the significant demand for our family legal advice service.

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. 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.

Overall Expenditure

The Charity's total expenditure in 2023/24 was £4,066,411 an increase of £598,246 on the expenditure of £3,468,165 in 2022/23. The net increase in expenditure is mainly explained by: the increase of £802,307 in expenditure for the Citizens Advice London GLA Cost of Living project which had a full year's operation in 2023/24 compared to a half year in 22/23; an increase in spend on the FLOWS project of £36,938 on salary costs and CourtNav development costs; and an increase in spend on the housing legal aid project of £21,253 on the billing and paralegal full year costs. These increases were offset by a reduction in expenditure in the civil and family legal teams of £60,265 as result of a staffing restructure from 1st July 2023 which resulted in the loss of one full time civil solicitor's post - this was needed to meet a shortfall in funding for the services and transfer of support to front line support staff posts; the Separated Parents Information Project (SPIP) project which ended on 31st March 2023 with annual expenditure of of £176,251 which was not replaced and a decrease of £20,258 in the London Citizens Advice development project expenditure in the year due to the one-off website costs in 2022/23 and an increased proportion of the Development Manager costs being met from the cost of living project in 23/24. The balance of the movement relates to small reductions in other projects and services across the year which were not significant.

Total expenditure includes the adjustment for the movement of the annual leave accrual within the

Trustees' annual report

For the year ended 31 March 2024

salary costs expenditure line and was minimal this year at £2,422. This accrual accounts for staff annual leave entitlement at the year-end date accrued but not taken of £53,506 this year, compared to £55,929 at 31st March 2023.

Reserves

The Charity held total funds of £1,501,299 at 31st March 2024, Of this, £698,043 was restricted funds, with £559,653 held for the GLA London Citizens Advice Cost of Living project and will be spent in 2024/25. Other restricted funds are detailed in note 18.

The balance of £803,256 relates to unrestricted funds. Of the unrestricted funds, £4,799 was tied up in fixed assets, £215,391 in work in progress on legal aid family and housing contracts and £100,000 is set aside for the future transfer of funds to Islington Citizens Advice on the planned separation to a separate charity.

Fundraising

The Chief Executive leads on the fundraising strategy and fundraising activities and submits all bids for contracts and grants. In April 2024 fundraising specialists were appointed to provide fundraising assistance to support the charity to realise its fundraising objectives. The charity does not cold call. The Board oversees a good practice approach to fundraising overall. 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 future funding opportunities, the impact on funding in the charitable sector posed by the change in government and available funding levels to support litigant in persons, the cost of living crisis and timing of grant payments which almost entirely lag about 6 weeks behind expenditure delivering the services funded. This has a significant impact on cashflow and our need to hold sufficient cash available reserves to meet liabilities.

The directors consider that it would take a minimum of three months to replace funding for the Charity's core strategic services and/or to restructure or wind down the services in response to a reduction or complete loss of 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

Trustees' annual report

For the year ended 31 March 2024

winding down areas of services and notice and redundancy of staff. At current levels of activity, the prudent level of reserves required is between £557,000 to £617,000 to protect key core purpose and essential legal advice services and infrastructure costs and if necessary transfer services to another provider.

The current level of free reserves is £483,066 the value of the general funds. Designated funds held of £ 320,190 are not included as they represent the fixed assets and work in progress reserve which are not easily realisable and the reserves set aside for the potential separation of Islington Advice. Levels of work in progress are driven by the timing of cases and can vary significantly at different times. With a new fundraising strategy in progress and allowance for varying levels of work in progress figures trustees consider current reserves are sufficient.

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.	Regular liaison and meetings with funders and stakeholders. Ongoing programme of promotion of new strategically important and national services to raise the profile of project work and embed importance of services as part of the organisation's core offer. A fundraising plan is in place to identify and establish new funding streams for the medium to longer term and diversify income to reduce the risk of dependency on individual high value funders. This plan is reviewed quarterly by the Employment & Finance Sub-Committee. Ongoing development of service delivery is reviewed and revised to meet changing client need.

Phasing out or end of funding for FLOWS and Litigants in Person funding generally in the future.

Maintain key contacts / communications re importance of FLOWS strategy, Litigant in person national strategy and what it is delivering.

Ongoing relationship with HMCTS to embed FLOWS developments into the court service.

Fundraising support in place to work on increased donations from law firms.

Continue collection of data and case studies to show impact of work from staff and pro bono solicitors.

System security and permissions compromised (virus, hackers, cyber-attack) Data compromised.

All main systems are cloud based delivered by providers with appropriate accreditations and cyber security.

Quarterly review meetings in place with IT support provider.

Permission and set up /deletion of cloud accounts is restricted to nominated authorised staff only.

Multifactor Authentication or two factor sign-in is in place for all key systems.

Homeworking data protection and acceptable use policies are in place.

Information Assurance Small Medium Enterprises (IASME) and Cyber Essentials Combined Scheme Self Assurance accreditation has been achieved and is renewed annually.

Data protection obligations 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.

R Mail encrypted e-mail is in place. Cyber insurance is in place.

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

Planned move to Microsoft environment which includes all staff & volunteers only using charity owned and managed IT equipment when working from home. This will ensure all access to our systems is secure, supported and managed.

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:

Trustees' annual report

For the year ended 31 March 2024

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

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

So far as the directors are aware:

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

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

Auditor

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

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 30 July 2024 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 2024 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 2024 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)
23 August 2024
for and on behalf of
Sayer Vincent LLP, Statutory Auditor,
110 Golden Lane, LONDON, EC1Y 0TG

The RCJ and Islington Citizens Advice Bureaux

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

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	2	264,532	–	264,532	211,837	–	211,837
Charitable activities							
Bankruptcy & Debt	3a	7	176,215	176,222	13	178,091	178,104
Civil & family	3b	355,088	451,253	806,341	387,757	594,939	982,696
FLAWS	3c	–	822,746	822,746	100	800,000	800,100
Housing	3d	143,147	–	143,147	87,328	–	87,328
Islington Advice	3e	525	507,089	507,614	3,875	503,974	507,849
London Citizens Advice Development	3f	–	43,468	43,468	–	50,344	50,344
London Citizens Advice GLA Cost of Living Advice	3g	–	1,226,750	1,226,750	–	960,000	960,000
Miscarriage of Justice	3h	–	100,000	100,000	–	98,544	98,544
SPIPS	3i	–	–	–	212,889	–	212,889
Investments		7,161	–	7,161	2,654	–	2,654
Total income		770,460	3,327,521	4,097,981	906,453	3,185,892	4,092,345
Expenditure on:							
Raising funds		509	–	509	737	–	737
Charitable activities							
Bankruptcy & Debt		2,791	188,781	191,572	13,496	178,091	191,587
Civil & family		599,476	441,035	1,040,511	499,939	600,837	1,100,776
FLAWS		6,702	839,188	845,890	4,589	804,363	808,952
Housing		146,024	–	146,024	124,771	–	124,771
Islington Advice		6,564	490,114	496,678	15,609	484,209	499,818
London Citizens Advice Development		(2,743)	48,916	46,173	4,401	62,030	66,431
London Citizens Advice GLA Cost of Living Advice		1,308	1,196,392	1,197,700	2,135	393,258	395,393
Miscarriage of Justice		1,354	100,000	101,354	4,905	98,544	103,449
SPIPS		–	–	–	176,251	–	176,251
Total expenditure	4a	761,986	3,304,425	4,066,411	846,833	2,621,332	3,468,165
Net income/(expenditure) for the year	6	8,474	23,096	31,570	59,620	564,560	624,180
Transfers between funds		–	–	–	1,053	(1,053)	–
Net movement in funds		8,474	23,096	31,570	60,673	563,507	624,180
Reconciliation of funds:							
Total funds brought forward		794,782	674,947	1,469,729	734,109	111,440	845,549
Total funds carried forward		803,256	698,043	1,501,299	794,782	674,947	1,469,729

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 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	11		4,799		6,916
Current assets:					
Work in progress		215,391		176,597	
Debtors	12	398,608		452,039	
Cash at bank and in hand		1,275,774		1,100,817	
		1,889,774		1,729,453	
Liabilities:					
Creditors: amounts falling due within one year	13	(361,226)		(238,117)	
Net current assets			1,528,548		1,491,336
Total assets less current liabilities			1,533,346		1,498,252
Creditors: amounts falling due after more than one year	15		(32,048)		(28,523)
Total net assets	17a		1,501,299		1,469,729
The funds of the charity:	18a				
Restricted income funds			698,043		674,947
Unrestricted income funds:					
Designated funds		320,190		183,513	
General funds		483,066		611,269	
Total unrestricted funds			803,256		794,782
Total charity funds			1,501,299		1,469,729

Approved by the trustees on 30 July 2024 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 2024

Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income for the reporting period (as per the statement of financial activities)	31,570	624,180
Depreciation charges	5,985	26,960
Loss on disposal fixed assets	-	-
Dividends, interest and rent from investments	(7,161)	(2,654)
(Increase) in work in progress	(38,794)	(30,320)
(Increase)/decrease in debtors	53,431	108,335
(Decrease) / increase in creditors	123,109	(26,869)
Net cash provided by operating activities	168,140	699,632

	2024 £	£	2023 £	£
Cash flows from operating activities				
Net cash provided by operating activities		168,140		699,632
Cash flows from investing activities:				
Purchase of fixed assets	(3,868)		(3,793)	
Dividends, interest and rents from investments	7,161		2,654	
Net cash provided (used in) investing activities		3,293		(1,139)
Cash flows from financing activities:				
Net repayment of pensions deficit	(3,524)		5,833	
Receipt of endowment	-		-	
Net cash provided by / (used in) financing activities		3,524		(5,833)
Change in cash and cash equivalents in the year		174,957		692,660
Cash and cash equivalents at the beginning of the year		1,100,817		408,157
Cash and cash equivalents at the end of the year		1,275,774		1,100,817

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 2025 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 2024

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	0.10%
● Bankruptcy and Debt	8.70%
● Civil & Family	28.65%
● FLOWS	23.18%
● Housing	9.32%
● Islington Advice	18.07%
● Citizens Advice London Development Project	2.07%
● Citizens Advice London GLA Cost of Living Project	5.87%
● Miscarriage of Justice	4.04%
● SPIPS	0.00%

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 casework earned and due on 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 2024.

Work in progress is valued on the basis of the spent on the matter multiplied by the relevant legal aid or interpartes rate. While some WIP will be recoverable within 12 months and some over 12 months, it is not possible to calculate this split with accuracy. The charity accounts for WIP as a current asset as it aims to recover WIP within the shortest possible timeframe; however, WIP is excluded from the free reserves of the charity and shown as a designated fund as the asset cannot easily be converted into cash.

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 2024

2 Income from donations and legacies

	2024 Total £	2023 Total £
Access to Work grants	15,962	-
Access to Justice Foundation –Community Fund		
. Improving lives through advice (ILTA)	8,333	-
Allen & Overy LLP	5,000	10,000
Ashhurst LLP	7,500	10,000
CMS Cameron McKenna Nabarro Olswang LLP	5,000	-
Clifford Chance LLP	10,000	-
Clyde & Co LLP	-	10,000
Freshfields Bruckhaus Deringer LLP	25,000	25,000
Gowling WLG (UK) Charitable Trust	-	1,000
Herbert Smith Freehills LLP	25,000	10,000
Hogan Lovells LLP	25,000	10,000
Hughes, Fowler and Curruthers LLP	2,500	-
Kingsley Napley LLP	-	5,000
Linklaters LLP	45,000	10,000
London International Disputes Week (LIDW)	10,000	
London Legal support Trust	10,000	10,000
London Legal walk	2,185	2,468
Mishon De Raya LLP	-	10,000
Morrison & Foerster LLP	-	5,000
Norton Rose	7,500	-
Signature Litigation LLP	5,000	5,000
Slaughter & May Charitable Trust	10,000	18,000
Stephenson Harwood LLP	10,000	10,000
Stewarts Law LLP	-	10,000
Weil, Gotshal & Manges LLP	25,000	10,000
White & Case	5,000	
Other donations & gifts	2,004	5,058
Donated services – Human resources & consultancy **	3,548	35,311
	264,532	211,837

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 £3,548 (2023: £35,311)

3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Capitalise Money Advice Service (formally BIS)		176,215	176,215	-	178,091	178,091
CitA Project grants	7		7	13	-	13
3a Sub-total for Bankruptcy & debt	7	176,215	176,222	13	178,091	178,104
Access to Justice Foundation – Employment Project			-	-	14,672	14,672
Access to Justice Foundation –Help Accessing Legal Support (HALS) & Improving Outcomes Through Legal Advice (IOTLS)		162,014	162,014			
CAFCASS– Time Together		2,500	2,500	-	2,500	2,500
Citizens Advice – Immigration Consultancy Enfield Council			-	-	105,034	105,034
Kessler Foundation – Immigration Consultancy service		164,573	164,573		55,524	55,524
Kickstart placement – Charity Works			-	5,426		5,426
Legal Aid Agency	28,820		28,820	38,938	-	38,938
Legal Education Foundation –RCJ National – a change programme to strengthen the national reach of our legal advice		80,000	80,000	-	-	-
Legal Education Foundation – Justice First Fellowship Trainee solitor			-		39,048	39,048
London Metropolitan University placement fees			-	420		420
Ministry of Justice (Litigant in Person and HALS)			-	-	298,988	298,988
Pro Bono Legal Services*	323,944		323,944	341,628	-	341,628
Support through Court			-		31,566	31,566
Time Together Child Contact Centre fee	2,324		2,324	1,345	-	1,345
Trust for London Employment Advice		42,166	42,166	-	47,607	47,607
3b Sub-total for civil & family	355,088	451,253	806,341	387,757	594,939	982,696

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2024

3 Income from charitable activities (continued)

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Legal Education Foundation			-	-	-	-
Ministry of Justice		822,746	822,746	-	800,000	800,000
Other income			-	100	0	100
3c Sub-total for FLOWS	-	822,746	822,746	100	800,000	800,100
Legal Aid Agency	143,147		143,147	87,328	-	87,328
3d Sub-total for Housing	143,147	-	143,147	87,328	-	87,328
Cloudesely		8,566	8,566		2,368	2,368
Citizens Advice services	525	7,665	8,190	145	15,000	15,145
Cripplegate Foundation		38,331	38,331	-	36,606	36,606
Citizens Advice GLA cost of living		2,527	2,527			
Islington Council		450,000	450,000	-	450,000	450,000
Kickstart – Richmond Citizens Advice	-	-	-	3,730	-	3,730
3e Sub-total for Islington Advice	525	507,089	507,614	3,875	503,974	507,849
London Citizens Advice services		38,468	38,468		-	-
London Legal Support Trust		5,000	5,000			
Sub-total for London Citizens Advice		43,468	43,468			
3f Development Project	-	43,468	43,468	-	50,344	50,344
London Legal Support Trust		11,750	11,750		-	-
London Citizens Advice – Cost of living project		1,215,000	1,215,000	-	960,000	960,000
3g Greater London Authority (GLA)		1,226,750	1,226,750		960,000	960,000
		1,226,750	1,226,750		960,000	960,000
Ministry of Justice		100,000	100,000	-	98,544	98,544
3g Sub-total for Miscarriage of Justice	-	100,000	100,000	-	98,544	98,544
CafCASS			-	208,656		208,656
SPIPS fees individually funded			-	4,233		4,233
3h Sub-total for SPIPS	-	-	-	212,889	-	212,889
Total income from charitable activities			-	691,962	3,185,892	3,877,854

* 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 administered through The Access to Justice Foundation for civil & family legal advice services to Litigants In Person Strategy Help Accessing Legal Support (HALS) & Improving Outcomes Through Legal Support (IOTLS); 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.

4a Analysis of expenditure (current year)

	Charitable activities											2024 Total £	2023 Total £	
	Cost of raising funds £	Bankruptcy & debt £	Civil & family £	FLAWS £	Housing £	Islington Advice £	Citizens Advice London Development Project £	Citizens Advice London GLA Cost of Living Project £	Miscarriage of Justice £	SPIPS £	Governance costs £			Support costs £
Staff costs (Note 6)	-	151,911	469,199	441,503	91,968	388,503	36,259	60,049	76,091	-	-	206,857	1,922,341	2,080,276
Pro bono services	47	339	324,865	904	169	852	63	106	146	-	-	-	327,492	376,939
Direct staff costs & volunteer expenses Office, marketing, publications, IT & depreciation costs, website & Courtnav development costs	-	260	4,398	2,827	1,187	1,131	-	322	1,431	-	-	42,477	54,033	47,474
Client costs, consultant & professional fees, commissioned projects and other direct service costs	-	-	86,546	73,228	1,834	7,220	551	10	1,567	-	-	150,483	321,438	273,199
Grants payable	-	-	4,868	260	9,020	17,839	-	44,696	-	-	49,168	-	125,852	123,944
Partner payments	-	-	22,000	223,079	-	-	-	1,066,175	4,000	-	-	-	1,070,175	343,200
	-	-	-	-	-	-	-	-	-	-	-	-	245,079	223,133
	47	152,510	911,877	741,801	104,178	415,546	36,874	1,171,358	83,235	-	49,168	399,816	4,066,410	3,468,165
Support costs	458	34,432	115,483	91,761	38,849	69,675	8,397	24,665	16,095	-	-	(399,816)	-	-
Governance costs	4	4,630	13,151	12,328	2,996	11,457	902	1,676	2,024	-	(49,168)	-	-	-
Total expenditure 2024	509	191,572	1,040,511	845,890	146,024	496,678	46,173	1,197,700	101,354	-	-	-	4,066,411	3,468,165
Total expenditure 2023	737	191,587	1,100,776	808,952	124,771	499,818	66,431	395,393	103,449	176,251	-	-	-	3,468,165

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

FLOWS partners are Rights of Women which deliver the FLOWS discussion forum and North East Law Centre where a FLOWS solicitor is in place. For the Immigration Consultancy service Bolton and Bury Citizens Advice service provided advice to clients.

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 grant to London Citizens Advice Services for delivering advice as part of the London Citizens Advice GLA Cost of Living Project.

The RCJ and Islington Citizens Advice Bureaux

Notes to the financial statements

For the year ended 31 March 2023

4b Analysis of expenditure (prior year)

	Charitable activities												2023 Total £
	Cost of raising funds £	Bankruptcy & debt £	Civil & family £	FLAWS & Courtnav £	Housing £	Islington Advice £	Citizens Advice London Development Project £	Citizens Advice London GLA Cost of Living Project £	Miscarriage of Justice £	SPIPS £	Governance costs £	Support costs £	
Staff costs (Note 6)	-	154,292	572,574	419,054	87,146	399,407	51,921	29,871	67,342	83,802	-	214,867	2,080,276
Pro bono services	409	2,819	350,705	7,729	1,303	10,825	630	411	1,018	1,090	-	-	376,939
Direct staff costs & volunteer expenses Office, marketing, publications, IT & depreciation costs, website & Courtnav development costs	-	-	4,553	3,829	1,081	2,415	-	364	2,072	509	-	32,651	47,474
Client costs, consultant & professional fees, commissioned projects and other direct service costs	-	1,065	13,731	79,931	2,614	13,382	4,551	479	2,007	1,260	-	154,179	273,199
Grants payable	-	-	6,916	1,203	6,518	3,511	-	5,677	6,074	72,885	21,161	-	123,944
Partner payments	-	-	20,000	203,133	-	-	-	-	-	-	-	-	223,133
	409	158,176	968,479	714,879	98,662	429,540	57,102	378,002	80,513	159,546	21,161	401,697	3,468,165
Support costs	326	31,526	125,974	88,888	25,108	65,814	8,894	17,026	22,192	15,948		(401,697)	-
Governance costs	2	1,885	6,324	5,184	1,000	4,465	434	365	744	756	(21,161)		
Total expenditure 2023	737	191,587	1,100,776	808,952	124,771	499,818	66,431	395,393	103,449	176,251	-	-	3,468,165

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

FLOWS partners are Rights of Women which deliver the FLOWS discussion forum and North East Law Centre where a FLOWS solicitor is in place. For the Immigration Consultancy service Bolton and Bury Citizens Advice service provided advice to clients.

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 grant to London Citizens Advice Services for delivering advice as part of the London Citizens Advice GLA Cost of Living Project.

Notes to the financial statements

For the year ended 31 March 2024

5. Grants payable & Partner payments	2024 £	2023 £
Rights of Women – FLOWS project	150,864	132,883
North East Law Centre – FLOWS project	72,215	70,250
Citizens Advice Bolton & Bury – Immigration Consultancy project	22,000	20,000
Local Citizens Advice Services – Miscarriage of Justice project	4,000	2,000
London Citizens Advice Services – London Citizens Advice GLA Cost of living project	1,066,175	341,200
	1,315,254	566,333

6 Net income resources for the year

This is stated after charging / crediting:

	2024 £	2023 £
Depreciation	5,985	26,960
Loss on disposal of fixed assets	-	-
Operating lease rentals:		
Other	4,963	4,200
Auditor's remuneration (excluding VAT):		
Audit (net of VAT)	9,900	9,300
Other services	-	-
	19,848	38,460

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

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	1,678,040	1,802,573
Redundancy and termination costs	-	6,738
Social security costs	164,040	182,980
Employer's contribution to defined contribution pension schemes	80,261	87,985
	1,922,341	2,080,276

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

No employee earned between £60,000 and £70,000 during the year (2023: 1).

The total employee benefits including pension contributions and employer's national insurance contributions of the key management personnel were **£344,767** (2023: £302,060).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

8 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:

	2024 FTE	2023 FTE	2024 No.	2023 No.
Raising funds	0.6	0.6	0.6	0.6
Bankruptcy & debt	4.0	4.1	4.3	4.3
Civil & family	10.9	13.3	16.8	16.8
FLOWS	10.7	11.3	10.9	10.9
Housing	2.0	1.9	2.7	2.7
Islington CAB	10.1	9.9	13.1	13.1
Citizens Advice London Development Project	0.8	0.9	0.9	0.9
Citizens Advice London GLA Cost of Living Project	1.3	0.6	0.6	0.6
Miscarriage of Justice	1.7	1.5	1.5	1.5
SPIPS	0.0	1.6	2.0	2.0
Support	3.1	3.2	3.2	3.2
Governance	0.2	0.2	0.2	0.2
	45.2	49.1	56.7	56.8

Notes to the financial statements

For the year ended 31 March 2024

9 Related party transactions

There were no donations or other transactions with related parties during the year (2023: Nil)

10 Taxation

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

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At the start of the year	18,798	130,509	149,308
Additions in the year	1,290	2,578	3,868
Disposals in the year			
At the end of the year	<u>20,088</u>	<u>133,087</u>	153,176
Depreciation			
At the start of the year	16,062	126,330	142,392
Charge for the year	2,369	3,616	5,985
Disposals in the year			
At the end of the year	<u>18,432</u>	<u>129,945</u>	148,377
Net book value			
At the end of the year	<u>1,657</u>	<u>3,142</u>	4,799
At the start of the year	<u>2,736</u>	<u>4,180</u>	6,916

All of the above assets are used for charitable purposes.

12 Debtors

	2024 £	2023 £
Trade debtors	12,558	26,958
Other debtors	41,979	21,262
Prepayments	33,499	37,086
Accrued income	310,572	366,733
	<u>398,608</u>	<u>452,039</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	82,247	55,258
Other creditors	19,767	27,279
Other taxes and social security costs	46,522	3,817
Accruals	91,177	135,793
Deferred income	121,513	15,970
	<u>361,226</u>	<u>238,117</u>

Notes to the financial statements

For the year ended 31 March 2024

14 Deferred income

Deferred income at 31st March 2023 comprises £15,970 relating to funding for the adviser costs for the Three Tap Advice outreach project in Islington for the period from 1st April 2023 to 20th September 2023. The balance of deferred income at 31st March 2024 of £121,513 relates to grants received in advance to cover project expenditure in 2023.24 as detailed below.

	2024 £	2023 £
Balance at the beginning of the year	15,970	–
Amount released to income in the year	(15,970)	–
Amount deferred in the year		15,970
Access to Justice – Community Fund. Improving Lives Through Advice (ILTA)	91,667	
Cripplegate Foundation re Three Advice Project	16,346	–
London Legal Support Trust re Employment Advice	13,500	
Balance at the end of the year	<u>121,513</u>	<u>15,970</u>

15 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Pension creditor	<u>32,048</u>	<u>28,523</u>
	<u>32,048</u>	<u>28,523</u>

The pension creditor is calculated on the basis of the annual contribution made toward the deficit of £3,000 (2023: £3,000) discounted over a committed period of 13 years (2023: 14 years) .

16 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 (2023: £3,000). An actuarial valuation of the Plan was carried out as at 31 March 2024 by a qualified independent actuary, based upon membership data as at 31 March 2022, allowing for assumed membership movements over the period from this date, and any material membership movements significantly different from those assumed (e.g. transfers out).

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

	2024 %	2023 %
Discount Rate	4.90%	4.80%
Inflation (RPI)	3.20%	3.30%
Inflation (CPI)	2.80%	2.85%
Revaluation of deferred pensions in excess of GMP	2.80%	2.85%
Allowance for pension in payment increases of RPI or 5% p.a. if less	2.80%	2.85%
Allowance for pension in payment increases of CPI or 5% p.a. if less	2.80%	2.85%
Allowance for pension in payment increases of CPI inflation since retirement or 5% p.a. compound if less	2.50%	2.50%
Allowance for pension in payment increases of – CPI or 3% p.a. if less		
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 2024

16 Pension scheme (continued)

Assumed life expectancies on retirement at age 65 are:

	Life expectancy at age 65	
	(Years)	(Years)
Male retiring today	20.6	20.8
Female retiring today	23.4	23.6
Male retiring in twenty years time	21.8	22.0
Female retiring in twenty years time	24.5	24.7

The most recent formal actuarial valuation of the Plan was as at 31 March 2022 and revealed a funding deficit of £53,536,000. In the recovery plan agreed following the valuation, the Principal Employer and other participating employers agreed to pay deficit reduction contributions of £2,918,000 per annum with the view to eliminating the deficit by 30 September 2040.

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 11 years.

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

17a Analysis of net assets between funds (current year)

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	-	4,799	-	4,799
Net current assets	615,117	215,391	698,043	1,528,551
Long term liabilities	(32,048)	-	-	(32,048)
Net assets at 31 March 2024	583,069	220,190	698,043	1,501,302

17b Analysis of net assets between funds (prior year)

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	-	6,916	-	6,916
Net current assets	632,939	176,597	681,800	1,491,336
Long term liabilities	(28,523)	-	-	(28,523)
Net assets at 1 April 2023	604,416	183,513	681,800	1,469,729

Notes to the financial statements

For the year ended 31 March 2024

18a Movements in funds (current year)

	At 1 April 2023	Income & gains	Expenditure & losses	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted funds:					
Bankruptcy & debt					
Debt Free London (formally Capitalise Money Advice Service)	-	176,215	(188,781)	12,566	-
Civil & family					
Access to Justice Foundation (HALS & IOTLS funded through Ministry of Justice)	-	162,014	(162,014)		-
CAFF CASS	-	2,500	(2,500)		-
Kessler Foundation – Immigration Consultancy service	8,486	164,573	(158,559)		14,500
Legal Education Foundation		80,000	(80,000)		-
Ministry of Justice – Time Together Interpreting fund	7,430	0	(1,342)		6,088
Trust for London Employment Advice	(5,546)	42,166	(36,620)		-
FLAWS					
CourtNav – Freshfields Bruckhaus Deringer LLP Ministry of Justice	25,178	-		(16,441)	8,737
		822,746	(839,188)	16,441	-
Islington Advice					
Cloudesley	-	8,566	(8,566)		-
Citizens Advice Service cost of living advice	13,750		(13,750)		-
Citizens Advice Energy project		7,665	(7,665)		-
Cripplegate Foundation	-	38,331	(38,331)		-
Islington Council	39,759	450,000	(396,775)	(15,046)	77,938
Citizens Advice GLA cost of living project	-	2,527	(25,027)	22,500	-
London Citizens Advice Development Service					
Local Citizens Advice Services – London	28,200	43,468	(48,916)	8,375	31,127
London Citizens Advice – Cost of living project					
Greater London Authority	557,689	1,226,750	(1,196,392)	(28,395)	559,653
Ministry of Justice	()	100,000	(100,000)		-
Total restricted funds	674,947	3,327,522	(3,304,425)	-	698,043
Unrestricted funds:					
Designated funds:					
Designated funds – Fixed Assets	6,916	-		(2,117)	4,799
Designated funds – Work in progress	176,597	-	-	38,794	215,391
Designated funds – Islington separation fund transfer	-	-	-	100,000	100,000
Total designated funds	183,513	-	-	136,677	320,190
General funds	611,269	770,460	(761,986)	(136,677)	483,066
Total unrestricted funds	794,782	770,460	(761,986)	-	803,256
Total funds	1,469,729	4,097,982	(4,066,411)	-	1,501,299

Notes to the financial statements

For the year ended 31 March 2024

18b Movements in funds (prior year)

	At 1 April 2022	Income & gains	Expenditure & losses	Transfers	At 1 April 2023
	£	£	£	£	£
Restricted funds:					
Bankruptcy & debt					
Debt Free London (formally Capitalise Money Advice Service)	-	178,091	(178,091)	-	-
Civil & family					
Access to Justice Foundation	-	14,672	(14,672)	-	-
CAFF CASS	-	2,500	(2,500)	-	-
Citizens Advice – Immigration Consultancy	-	105,034	(105,034)	-	-
Kessler Foundation – Immigration Consultancy service	-	55,524	(47,038)	-	8,486
Legal Education Foundation – Justice First Fellowship	4,241	39,048	(43,289)	-	-
Ministry of Justice (Litigant in Person and HALS)	-	298,988	(298,988)	-	-
Ministry of Justice – Time Together Interpreting fund	9,416	0	(1,986)	-	7,430
Support through Court	2,612	31,566	(34,178)	-	-
Trust for London Employment Advice	-	47,607	(53,153)	-	(5,546)
CourtNav					
Freshfields Bruckhaus Deringer LLP	29,541	-	(4,363)	-	25,178
FLAWS					
Ministry of Justice	-	800,000	(800,000)	-	-
Islington Advice					
Cloudesley	-	2,368	(2,368)	-	-
Citizens Advice Service cost of living advice	-	15,000	(1,250)	-	13,750
Cripplegate Foundation	-	36,606	(36,606)	-	-
Islington Council	28,224	450,000	(435,985)	(2,480)	39,759
Citizens Advice GLA cost of living project	-	-	(8,000)	8,000	-
London Citizens Advice Development Service					
Local Citizens Advice Services – London	37,406	50,344	(62,030)	2,480	28,200
London Citizens Advice – Cost of living project					
Greater London Authority	-	960,000	(393,258)	(9,053)	557,689
Ministry of Justice	-	98,544	(98,544)	-	0
Total restricted funds	111,440	3,185,892	(2,621,331)	(1,053)	674,947
Unrestricted funds:					
Designated funds:					
Designated funds – Fixed Assets	30,083	-	-	(23,167)	6,916
Designated funds – Work in progress	-	-	-	176,597	176,597
Total designated funds	30,083	-	-	153,430	183,513
General funds	704,026	906,453	(846,833)	(152,377)	611,269
Total unrestricted funds	734,109	906,453	(846,833)	1,053	794,782
Total funds	845,549	4,092,344	(3,468,164)	-	1,469,729

Notes to the financial statements

For the year ended 31 March 2024

18 Movements in funds (continued)

Purposes of restricted funds

Bankruptcy and Debt

The Debt Advice Project funded by the Debt Free Advice 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.

Civil and Family

Legal advice to litigants in person in civil and family law matters in the High Court, the Central London Family Courts, the Court of Appeal was funded by the Ministry of Justice Litigant in Person grants until September 22 after which is has been funded through the Access to Justice Foundatin grants – Help Accessing Legal Support (HALS) in 2023/24 and 2022/23 and Improving Outcomes through Legal Support (IOTLS) in 2023/24 . The first year of three years funding from Legal Education Foundation was received in 2023.24 to support RCJ national the change programme to strengthen national reach of legal advice. In 2022/23 LEF funded the Justice First Fellowship trainee. The Employment project was part funded by Trust for London until October 2023 and in 2022/23 partly by the Access to Justice funding from the Community Justice Fund. In 2023/24 and 2022/23 CafCass contributed to the costs of salary costs of the coordinators in the Time Together child contact centre. Citizens Advice funded the EU Settlement Immigration advice service until November 22 Since when Kessler Foundation have funded the project. Support through Court funded a family solicitor who advises clients referred in from its service until 30.09.22.

Finding Legal Options for Women Survivors – FLOWS & CourtNav

FLAWS is delivered in partnership with Rights of Women and Newcastle Law Centre 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 three years funding from 1st April 2022 from the Ministry of Justice to support victims of domestic abuse.

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 as well as funding from the Ministry of Justice.

Islington Advice

Islington Council funds the costs of running the Islington Citizens Advice service . Citizens Advice funded a cost of living advice assistant from March 2023 to 28th February 2024 as well as the Energy Advice project. Cripplegate Foundation fund outreach generalist advice work in the London Borough of Islington and in 2023/24 gave £5,000 for emergency grants to clients affected by the cost of living crisis. Cloudesley charitable trust provide an ongoing grant of £6,000 per year (£3,000 in 2022/23) to fund client welfare benefit payments and translation costs of advice sessions for vulnerable clients. Islington CA participates in the London Citizens Advice Development Project sharing an advice post with Camden Citizens Advice.

London Citizens Advice Development Service

Twenty seven London Citizens Advice Services contributed to the ongoing 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.

London Citizens Advice Cost of Living project

The Greater London Authority (GLA) Cost of Living Crisis Prevention project is a pan London project homed by RCJ Advice and delivered by local citizens advice across London. The project delivers preventative advice to those communities who are most severely impacted by the cost of living crisis.

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.

Transfer between funds

The transfer from Islington Advice to the Bankruptcy and Debt project of £12,566 in 2023/24 was to cover the shortfall in income from the debt free advice grant which did not fully meet the costs of the project. The transfers of £16,441 in 2023/24 and £4,243 in 2022/23 from the CourtNav fund to the FLOWS fund represents a subsidy to cover costs not met by the Ministry of Justice grant. The transfer from the Citizens Advice GLA Cost of Living project of £22,500 (£8,000 in 2022/23) to Islington Advice relates to the grants payable for the cost of living adviser employed by Islington Advice to deliver the cost of living advice project. The transfer of £2,480 in 2023/24 and 2022/23 relates to the annual donation payable by Citizens Advice Islington to fund the London Citizens Advice Development Manager. The transfer from the London Citizens Advice GLA Cost of living project fund to the London Citizens Advice Development Manager fund of £5,895 reflects an adjustment for the actual time spend on the project by the Development Manager in 22.23 year not reflected in the 22.23 years cost allocations.

The transfer of £1,053 in 2022/23 from the London Citizens Advice GLA Cost of Living project to the general fund reflects the remaining net book value of a fixed asset laptop purchased for the project manager. This will be written off in future years.

Trustees have agreed to transfer £100,000 of general funds to a designated fund in anticipation of the transfer of these funds to the new independent Islington Citizens Advice charity when it separates from RCJ Advice.

Notes to the financial statements

For the year ended 31 March 2024

19 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 2024 £	2023 £
Less than one year	4,067	3,995
One to five years	2,268	2,482
	<u>6,335</u>	<u>6,477</u>

20 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.