

**REGISTERED COMPANY NUMBER: 01821310 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123253**

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

Berringers LLP  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

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for the year ended 31 March 2024**

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**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**REFERENCE AND ADMINISTRATIVE DETAILS  
for the year ended 31 March 2024**

<b>TRUSTEES</b>	Ms B O Anjolaia Trustee Mrs E S Keller Trustee (Chair) Mrs S M Wiseman Trustee (Hon. Treasurer) Mr P Thealla Trustee (Vice Chair) Councillor I Robinson Co-opted Trustee Mr M M A Pongo Ms G Tatvan
<b>COMPANY SECRETARY</b>	Ms P M Salvador-Jones
<b>REGISTERED OFFICE</b>	339 Heathway Dagenham Essex RM9 5AF
<b>REGISTERED COMPANY NUMBER</b>	01821310 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1123253
<b>INDEPENDENT EXAMINER</b>	Berringers LLP Lygon House 50 London Road Bromley Kent BR1 3RA

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU (REGISTERED NUMBER: 01821310)**

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Barking & Dagenham Citizens Advice Bureau operating as Citizens Advice Barking & Dagenham is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Board of Directors in order to fulfil its charitable objects and comply with the national membership requirements.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's purposes, as set out in the objects contained in the Company's Memorandum of Association, are to promote any charitable purpose for the benefit of the whole community of Barking and Dagenham and neighbouring Boroughs ("the area of benefit") by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

The charity's objects are defined as above. Our aims are focused on:

- \* to provide the advice people need for the problems they face and,
- \* to improve the policies and practices that affect people's lives.

Our service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities and works to improve the policies and practices that affect people's lives. We value diversity, promote equality and challenge discrimination and we ensure these values inform everything we do.

**Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. The annual review seeks to examine our performance, achievements and outcomes. In carrying out the review we are ensuring that our activity is in line with our objectives and aims.

**Focus of our work**

In line with our Strategy Plan our main objective for the year has been to continue to maximise service delivery post significant funding & staffing reductions in 21-22 and continue modernise our service model & operational system to enable service growth, strengthen our resilience and longer term sustainability.

**BARKING & DAGENHAM CITIZENS ADVICE  
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**REPORT OF THE TRUSTEES  
for the year ended 31 March 2024**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

**Achievement and performance**

To provide the advice people need for the problems they face we have carried out the following activity:

- Website self-help advice and information which links to the national Citizens Advice web resources.
- Adviceline & web chat services through our Universal advice access team Monday to Friday 10.00 to 16.00. This is a dedicated Freephone number for Barking & Dagenham residents.
- Citizens Advice Back-Up Adviceline and web chat service teams support demand for advice both during and outside these hours between Monday to Friday 09.00 to 14.00 through call rerouting. This increases our ability to help more local people.
- Intensive Specialist Advice & Casework Unit Service delivery open Monday to Friday 10.00 to 16.00 by referral from front line agencies working with vulnerable and hard to reach residents.
- Enhanced welfare rights casework service for residents who are disabled or long term ill with DABD contributing to delivery as a sub-contractor.
- Advice in Community Settings funded by the Greater London Authority with strategic outreach delivery hosted in 2 primary schools, 2 food banks and 2 community hubs to enable greater advice access for vulnerable, financially excluded residents who are furthest away from advice services.
- Outreach Partnership with Specialist Debt Free London Specialist debt advice delivering in outreach from our main office.
- Partnership with Havering LCA the Help To Claim delivery partner for Barking & Dagenham Job Centre Plus as part of the Citizens Advice national Help to Claim Partnership funded by the Department of Work and Pensions.
- Specialist Quality Mark Legal Aid housing casework and representation. Our lawyers specialise in possession, eviction, homelessness & disrepair casework funded by the Legal Aid Agency. The head of team was a Legal Aid Lawyer of the Year 2021 finalist.
- Outreach Partnership with Shelter Specialist Quality Mark non-Legal Aid housing casework and representation delivering in outreach from our offices.
- DV Flag East pro bono domestic abuse family advice. The service receives referrals from residents and front line agencies from Barking and Dagenham and surrounding areas as part of a partnership with local family solicitors who provide pro bono advice and offer legal aid casework and representation. Won LawWorks Best Pro Bono 2021.
- Cost of Living Information, Advice and Guidance Front line worker Capacity Building Project funded by LB of Barking & Dagenham enabling us to develop the partnerships we need to reach more residents with the advice & support they need in the current cost of living crisis.
- Cost of Living Pan London Hardship Prevention service to meet the additional cost of living advice needs of residents.

All delivery and activity above continues to meet Government guidelines and pandemic risk levels.

**Public benefit**

The Board of Trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011. Our activities are all delivered in line with our objectives and aims and are wholly for public benefit.

**Volunteers**

The charity recruits and trains volunteers to help deliver our activities and we are wholly reliant upon their many forms of voluntary assistance from advice, research and campaigns to office and administration.

**BARKING & DAGENHAM CITIZENS ADVICE  
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**REPORT OF THE TRUSTEES  
for the year ended 31 March 2024**

**ACHIEVEMENT AND PERFORMANCE**  
**Contributions of Volunteers and Paid Staff**

The charity success could not have been achieved without the hard work and dedication of volunteers and staff. The trustee board and senior management team recognise the tremendous contribution made by the charity's volunteers in their many forms of voluntary assistance and without which the service could not operate. Throughout 2023-24 the service employed 11 paid workers 11 FTE in total from 9.8 FTE in 22-23); 14.2 FTE (21-22) and; 16 FTE (20-21).

In addition 3.5 FTE Volunteers worked together with paid staff to ensure delivery of our core and specialist activity. The challenges of recruiting, training and retaining volunteers post Covid-19 Pandemic continues to affect many charities in our sector. During the pandemic our own volunteer cohort reduced by 83%. In 23-24 we maintained a reduction in our volunteer workforce as part of our re-stabilisation modernisation focus.

**Who used and benefited from our services?**

During the reporting year we advised 8523 clients across all our generalist and specialist advice and casework projects of which 64% were advised by 'phone (Advice line 31%, other telephone delivery 33%), 25% by email and 11% helped in person or by webchat. This is good news as it demonstrates that our modernisation programme is improving our ability to meet demand within available resources.

Our main client profile in 2023-24 continues to reflect pre-Covid-19 Pandemic trends with disabled and long term ill residents representing 48% of all advice seekers. Whilst down from 55% in 22-23) this vulnerable group remains at unprecedented levels . This reflects a trend across Citizens Advice trend due to the continuing cost of Living crisis and continuing government welfare reform.

Our equalities data is showing that beneath the main trends we are reaching the most vulnerable and hard to reach. We are really pleased with the Advice in Community settings partnership as our community partners as they are enabling us to delivery advice to hard to reach vulnerable residents and new communities who have not accessed advice services before. Our front line worker advice referrals have started to migrate onto a new e-referral platform, Refernet and this will enable us to develop that platform for others to refer vulnerable residents they work with into our service.

Overall our top 3 enquiry areas continue to be welfare benefits and tax credits, debt and money and housing. However ensuing access to charitable support including food is 3rd highest in terms of the help people need for the problems they face. This trend reflects the rise we saw in 2022-23 in advice demand across all key advice indicators of the Cost of Living crisis and our new Pan London Prevention Hardship service is vital to be able to meet the additional advice needs of residents that come when they cannot afford basic household essentials.

Across our welfare benefits and tax credits advice and casework, we generated a total of £3,428,684 in additional income for our clients with an additional £1,688,163 through our partnership delivery with DABD (UK).

All other services continued to respond well in 23-24 to meet service & funder goals.

The LBBD Cost of Living funding which is enabling our front line worker referral development, the capacity building of front line IAG skills and knowledge, advice information and signposting in one place has been vital for our modernisation and growth ambition as it paves the way for a refresh of our BD Advice Plus forum for 24-25.

**Factors Affecting the Achievement of Objectives**

In a worsening environment for residents and communities as they come out of the Covid-19 Pandemic straight into an unprecedented Cost of Living crisis we have been increasingly concerned about the level of over demand for our advice services. Since the Pandemic advice unmet demand across Citizens Advice offices is 70% including Citizens Advice Barking & Dagenham.

2022-23 saw is coming out of an unprecedented downturn which we are still working to recover from. We entered 2023-24 with a refreshed 'meet demand' ambition Barking and Dagenham is the poorest Borough in London. Our residents are amongst those most hardest hit in the country. Our charity mission requires us to focus all resources on this.

**BARKING & DAGENHAM CITIZENS ADVICE  
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**REPORT OF THE TRUSTEES  
for the year ended 31 March 2024**

We said in our 2022-23 report that the developments gains made to modernise our service and operating system would enable us to build more strongly into 2023-24 and place us in a position to focus on re-growth. In 2023-24 as part of the second year of our strategy plan, we have focused on the need to maximise the efficiency of our existing resources and quality assurance regimes.

We are pleased to say that in doing so we have increased the number of residents we advise. At the start of 2023-24 we set an ambitious stretch target to meet 40% of advice demand and at 37% we almost met this at 37%. Given our resources this achievement, particularly so unmet demand across all other Citizens Advice offices in 2023-24 has now risen to 76% and they are meeting only 24% of overall demand.

There is however a lot more to do in 2024-25 and the coming years. The future of our charity is very much at risk as we enter 2024-25 due to new fiscal threats to local authorities across multiple fronts, including LB Barking and Dagenham (LBBD), our core funder and largest champion of our work.

The last quarter of 2023-24 quickly became a period of huge uncertainty due to the unprecedented challenges that LBBD itself faced. This in turn has meant that we had to revise our own strategic planning and service delivery ambitions quite rapidly. In this context and given the uncertainty for staff, some of whom left to take up posts elsewhere, our performance to activity in 2023-24 is outstanding.

## **FINANCIAL REVIEW**

### **Financial position**

The charity had net outgoing resources on unrestricted funds resulting in a surplus of £56,886 (2023 - £5,242 deficit). Together with the accumulated surplus brought forward from previous years, the company now has an accumulated surplus on unrestricted funds of £244,033 (2023 - £187,147).

### **Principal funding sources**

The total income for the year of £561,180 represents a net increase of £39,124 compared to 2022/23. The trustees extend their sincere gratitude to Barking and Dagenham Council, who continue to support the key (core) operating capacity of the charity.

### **Investment policy**

As required in its Memorandum, paragraph 3.19, in furtherance of its objects, and for no other purposes, the Company has the power to invest or deposit funds in any lawful manner (but to invest only after obtaining professional advice and having regard to the suitability of investments and the need for diversification).

### **Reserves policy**

Barking and Dagenham Citizens Advice Bureau is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The trustees consider that it would be prudent to set aside an amount equivalent to three months' operating expenditure. The value of this will be calculated using an average of 3 months running costs based on the current annual budget. This is reviewed on a quarterly basis.

In 2022-23 the Board brought in a policy of fiscal prudence to help the charity recover from significant Covid-19 Pandemic related funding reductions. Despite a deficit outturn in 2022-23, this planning has produced a much needed surplus in 2023-24 to start to set on track the Charity's fiscal recovery. However, the sudden fiscal challenges for LBBD emerging in Quarter 4 2023/24 place profound new risk and pressures on the Charity and its future sustainability. As we enter 2024-25 with continued core funding uncertainty, the policy will be updated and a prudent approach maintained. The reserves policy figure at the end of 2023/24 equates to £244,033. At the end of 2023/24 the actual level of reserves (i.e. unrestricted funds less designated and fixed assets) totalled £194,842.

### **Going concern**

After making further appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**BARKING & DAGENHAM CITIZENS ADVICE  
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**REPORT OF THE TRUSTEES  
for the year ended 31 March 2024**

**FUTURE PLANS**

Our focus on data driven delivery insight has strengthened our ability to demonstrate our Return on Investment, the outcomes and impact we achieve for residents.

This means that the Charity will be able to show its value in Treasury terms and also continue to reposition well and robustly to secure for charitable funding in a vastly competitive funder environment.

Our partnership development work in 22-23 has moved on positively in 2023-24 through the continued partnership development work funded by both the GLA Advice in Community Settings and LBBB Cost of Living IAG funding.

We aim to start work in 2024-25 to consolidate these strands of work and our various partnership delivery pieces under one umbrella by refreshing and re-launching the BD Advice Plus network. This was a successful best practice project originally funded by the Big Lottery. It has continued through a focus on working closely with key VCSE specialist advice charities. In 2024-25 our intention is to re-grow front line worker membership across the VCSE and Public sector who reach and connect with vulnerable residents and hard to reach communities.

The modernisation of our operating model will continue into 2024-25 as we gather the learning from 2023-24 to know better what worked and what could be better.

The performance efficiency gains made in 2023-24 have given us the confidence that we can work further in 2024-25 to consolidate the key development strands and bring them altogether.

This includes finishing the new volunteer adviser recruitment pilots and advice 'capacity building' pathways. This will lead to the unrolling of a new best practice programme to re-build our adviser resource and 're-grow our own' as we had previously done in the years before the Covid-19 Pandemic. Our new ambition in this space includes a path to Qualifying Work Experience opportunities for local people with ambitions to become qualified solicitors.

The Board must continue to keep risk mitigation at the top of our planning. The profound uncertainty to our LB Barking & Dagenham core funding arising in Quarter 4 2023-24 is set to continue into 2024-25 and for the near future.

The skills crisis in our sector makes it difficult to recruit new advice staff. Since the Covid-19 Pandemic this has been causing higher wage competition and wage inflation that is fuelled further by the cost of living crisis.

In Quarter 4 2023-24, with the new unprecedented uncertainty to our core funding, key advice staff left for higher paid work elsewhere and this is again a new risk for the charity. The challenges and additional pressures on the workforce through waves of change since the start of the Covid-19 Pandemic and recent experiences in Quarter 4 2023-24 have highlighted the need to refresh our culture, values and Human Resource approach. We see this as essential for the new operating model to be successful.

The negative impacts and risks since the Covid-19 Pandemic are now not just affecting the charity's immediate survival and future sustainability in funding terms as LBBB, like other local council's struggle with inflationary driven operating costs. But for residents themselves, we expect to see vital preventative and crisis council services that low income and vulnerable residents benefit and rely upon diminish. This will increase advice seeker demand in the short to mid-term and single advice interventions to get good outcomes will lengthen further.

In 2023-24, the Board's new finance strategy (put in place in 202-23) has enabled us to make up significant losses in previous years. That policy and our funding strategy will need to be adjusted yet again to ensure the charity can steer through the potential fiscal losses and new financial risks we see.

As ever and more so now and 'to be', we must retain full and relentless focus on increasing delivery to meet current resident advice demand too many are already falling out of basic social welfare minimum entitlements such as income and housing, falling into debt just to 'eat and heat'. Our collaborative work with partners must focus on working more closely so we can use all our knowledge and skills to get residents the right help and support when they need it so 'no one is left behind'.



**BARKING & DAGENHAM CITIZENS ADVICE  
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**REPORT OF THE TRUSTEES  
for the year ended 31 March 2024**

We are confident that our plans. However, we have not yet recovered from the significant down turns in 2021-22 and since then the charitable funder environment has become ever more challenging and the risk of only being able to secure very short-term cycles of fragmented funding is not sustainable due to the rapid change cycles this creates for residents and our workforce. Our activity above in 2024-25 is essential to create a stable, viable and sustainable service approach and delivery growth in an environment where change, turbulence and environmental shocks appear currently to our charity to have become a new normal.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity's Articles of Association are the model Articles of Association recommended by its membership body Citizens Advice.

**Recruitment and appointment of new trustees**

Trustees, who are also the Directors of the Company, are elected from the local community and in line with skills needed for effective and successful governance.

The trustees who have served during the year can be seen on page 1. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**Organisational structure**

The charity is governed through a trustee board. Trustees who have held office during the year are listed on page 1. The Articles of Association provide for a minimum of three and a maximum of fifteen trustees.

Trustees are elected to the Board for a three-year period and are appointed by a resolution of its members at an AGM. The board has powers to co-opt members who shall retire at the following AGM and may offer themselves for re-election.

Citizens Advice appoints a representative who attends the Board as a non-voting member.

The board is supported by sub committees, covering Finance and Human Resources, Officer Group and Services and Operations and work groups that enable additional focus on key areas of activity.

**Induction and training of new trustees**

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

**Key management remuneration**

Compensation by way of remuneration, national insurance and pension for key management was £62,996 (2023 - £59,330).

**Wider network**

Barking and Dagenham Citizens Advice Bureau is a member of a wider network known as Citizens Advice, the operating name of the National Association of Citizens Advice Bureau. This provides a framework for standards across advice and, casework, management and leadership with robust monitoring frameworks to maintain these standards. Operating policies are independently determined by the Trustee Board of Directors in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and local authority departments on behalf of clients. Where one of the Trustee Board holds the position of trustee/director of another organisation, they may be involved in discussions regarding that other organisation, but not in the ultimate decision making process.

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The Trustees having had consideration to and mindful of the risk factors for the charity identify the following:

- A. If our operating model & system is not 'fit for purpose'; we cannot grow and deliver services in a resiliently and sustainably.
- B. Across the Citizens Advice movement there is an unprecedented demand for our advice services, With the fiscal pressures on public services this demand will rise, and public service restructuring will create new barriers to getting good outcomes for residents. We risk our reputation if we do not have a coherent robust response to this.
- C. Skills shortages in the advice sector and the high cost of living costs is driving ever greater wage competition. This coupled with low volunteer recruitment and retention rates since the Covid-19 pandemic risk our ability to 'meet demand' and to deliver the advice people need for the problems they face.
- D. Our response to recover from significant reductions in 2021 into 2022 to funding and workforce whilst positive is now threatened by new challenges to or core funding due to the LB Barking & Dagenham's own profound fiscal pressures.

**Trustees plans and strategies for managing these risks**

Goal 1. Maintain an advice service that is relevant and effective in addressing the range of needs of our clients and community.

Goal 2. Continuously monitor our service delivery and operating model to ensure it provides an efficient and effective customer journey.

Goal 3. Maintain and develop a balance of resources to support the organisation to operate efficiently and effectively.

Goal 4. Be an effective voice in influencing change for the benefit of our community.

The goals above were identified in our 3-year Strategy Plan 2022-23. They were reviewed in 2024 and remain fit for purpose for managing existing and new risks into 2024-25.

We carried out a wholesale review of our planning in 2022-23 to and the goals above remain in place.

Goal 5. In addition, the Board will continue to closely monitor and manage new financial pressures facing the charity as we move out of Quarter 4 2023-24 into 2024-25

The factors that are likely to affect our financial performance or position in this coming and further years are:

- \* Increasing service pressures arising from advice seeking demand caused by e.g. cost of living crisis, rising eviction rates, public service fiscal downturns and lower community resilience.
- \* Inability to land real meaningful modernisation to enable us to consolidate and embed a strong foundation for short, mid-to- longer term service growth.
- \* Inability to respond to income shocks and/or focus sufficient resources on fundraising development which are an opportunity for the charity meet demand and keep delivery stable whilst moving to keep on track.
- \* Uncertainties in the political environment locally due to the economic downturn and new fiscal pressures upon the council and public service commissioning which will affect our core funding.

Approved by order of the board of trustees on 5 December 2024 and signed on its behalf by:

Mrs S M Wiseman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**Independent examiner's report to the trustees of Barking & Dagenham Citizens Advice Bureau ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ricky Hutson BSc FCCA ACA  
The Institute of Chartered Accountants in England and Wales

Berringers LLP  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

5 December 2024

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2024**

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>INCOME AND</b>						
Donations and legacies	2	<b>156</b>	-	-	<b>156</b>	-
<b>Charitable activities</b>	4					
Charitable activities		<b>402,880</b>	-	<b>154,900</b>	<b>557,780</b>	521,607
Investment income	3	<u><b>3,244</b></u>	<u>-</u>	<u>-</u>	<u><b>3,244</b></u>	<u>449</u>
<b>Total</b>		<u><b>406,280</b></u>	<u>-</u>	<u><b>154,900</b></u>	<u><b>561,180</b></u>	<u>522,056</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>	5					
Charitable activities		<u><b>344,903</b></u>	<u><b>4,491</b></u>	<u><b>154,900</b></u>	<u><b>504,294</b></u>	<u>527,298</u>
<b>NET</b>						
INCOME/(EXPENDITURE)		<b>61,377</b>	<b>(4,491)</b>	-	<b>56,886</b>	(5,242)
<b>RECONCILIATION OF</b>	<b>FUNDS</b>					
Total funds brought forward		<b>133,465</b>	<b>53,682</b>	-	<b>187,147</b>	192,389
<b>TOTAL FUNDS CARRIED</b>						
<b>FORWARD</b>		<u><b>194,842</b></u>	<u><b>49,191</b></u>	<u>-</u>	<u><b>244,033</b></u>	<u>187,147</u>

The notes form part of these financial statements

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU (REGISTERED NUMBER: 01821310)**

**BALANCE SHEET  
31 March 2024**

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	12	-	3,626	-	3,626	8,117
<b>CURRENT ASSETS</b>						
Work in progress	13	14,921	-	-	14,921	37,039
Debtors	14	134,601	-	-	134,601	37,024
Cash at bank and in hand		<u>277,254</u>	<u>45,565</u>	<u>-</u>	<u>322,819</u>	<u>255,635</u>
		426,776	45,565	-	472,341	329,698
<b>CREDITORS</b>						
Amounts falling due within one year	15	(191,934)	-	-	(191,934)	(110,668)
<b>NET CURRENT ASSETS</b>		<u>234,842</u>	<u>45,565</u>	<u>-</u>	<u>280,407</u>	<u>219,030</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		234,842	49,191	-	284,033	227,147
<b>PROVISIONS FOR LIABILITIES</b>	17	(40,000)	-	-	(40,000)	(40,000)
<b>NET ASSETS FUNDS</b>	18	<u>194,842</u>	<u>49,191</u>	<u>-</u>	<u>244,033</u>	<u>187,147</u>
Unrestricted funds					<u>244,033</u>	<u>187,147</u>
<b>TOTAL FUNDS</b>					<u>244,033</u>	<u>187,147</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU (REGISTERED NUMBER: 01821310)**

**BALANCE SHEET - continued  
31 March 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2024 and were signed on its behalf by:

Mrs S M Wiseman - Trustee

The notes form part of these financial statements

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**CASH FLOW STATEMENT  
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>64,800</u>	<u>54,062</u>
Net cash provided by operating activities		<u>64,800</u>	<u>54,062</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(860)	-
Interest received		<u>3,244</u>	<u>449</u>
Net cash provided by investing activities		<u>2,384</u>	<u>449</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>67,184</u>	<u>54,511</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>255,635</u>	<u>201,124</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>322,819</u>	<u>255,635</u>

The notes form part of these financial statements

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE CASH FLOW STATEMENT  
for the year ended 31 March 2024**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM  
OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of financial activities)</b>	<b>56,886</b>	<b>(5,242)</b>
<b>Adjustments for:</b>		
Depreciation charges	5,352	6,234
Interest received	(3,244)	(449)
Decrease in work in progress	22,118	47,925
Increase in debtors	(97,578)	(23,955)
Increase in creditors	81,266	29,549
<b>Net cash provided by operations</b>	<b><u>64,800</u></b>	<b><u>54,062</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	<u>255,635</u>	<u>67,184</u>	<u>322,819</u>
	<u>255,635</u>	<u>67,184</u>	<u>322,819</u>
<b>Total</b>	<b><u>255,635</u></b>	<b><u>67,184</u></b>	<b><u>322,819</u></b>

The notes form part of these financial statements



**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is included in the statement of financial activities when the charity is entitled to the funds and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

**Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds; comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Support costs includes all those overhead costs of office and bureau accommodation, utility services, and other services and costs, which are in support of the activity. They also include those costs not associated with the other two headings and includes costs of meeting the constitutional and statutory requirements of the charity, the audit fees and costs linked to the strategic management of the charity. They have been allocated to activity cost categories on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 12% on cost
Computer equipment	- 20% on cost

All assets costing more than £1,000 are capitalised.

**Work in progress**

Work in progress is recognised at the point when the outcome of the rendering of services can be estimated reliably. Work in progress comprises of revenue associated with services provided by reference to the stage of completion at the end of the reporting period.

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The company, being a registered charity with minimal trading income, has been granted exemption from tax under Section 505 of the Income and Corporation Taxes Act 1988. No provision for taxation has therefore been made in these accounts.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprises unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company participates in a multi-employer defined benefit pension scheme. Contribution payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. This scheme is closed to new employees.

The charitable company also operates a defined contribution pension scheme. Contributions payable to charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the Trustee Boards annual report.

**Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid in advance.

**Cash at bank and in hand**

Cash at bank and 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.

**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.

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	<u>156</u>	<u>-</u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>3,244</u>	<u>449</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Grants Charitable activities	164,900	106,900
Advice Charitable activities	<u>392,880</u>	<u>414,707</u>
	<u>557,780</u>	<u>521,607</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
London Legal Support Trust	10,000	10,000
The Access to Justice Fund	-	14,672
The Greater London Authority Fund	63,118	53,895
The Legal Education Foundation	37,500	5,000
GLA Cost of Living Advice	39,282	23,333
Citizens Advice Cost of Living	<u>15,000</u>	<u>-</u>
	<u>164,900</u>	<u>106,900</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	<u>329,159</u>	<u>175,135</u>	<u>504,294</u>

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2024</b>	2023
	£	£
Staff costs	<b>265,125</b>	281,879
Contract partners	<b>55,768</b>	55,768
Volunteer, travel, subsistence & other staff costs	<b>2,794</b>	26,358
Disbursements	<b>5,472</b>	6,493
	<b><u>329,159</u></b>	<u>370,498</u>

**7. SUPPORT COSTS**

	Human resources £	Other £	Governance costs £	Totals £
Charitable activities	<b><u>62,996</u></b>	<b><u>105,852</u></b>	<b><u>6,287</u></b>	<b><u>175,135</u></b>

Support costs, included in the above, are as follows:

	<b>2024</b>	2023
	Charitable activities £	Total activities £
Wages	<b>49,500</b>	<b>49,500</b>
Social security	<b>5,576</b>	<b>5,870</b>
Pensions	<b>7,920</b>	<b>3,960</b>
Rent and rates	<b>12,123</b>	<b>12,359</b>
Insurance	<b>2,605</b>	<b>2,394</b>
Light and heat	<b>1,849</b>	<b>2,710</b>
Telephone	<b>11,328</b>	<b>9,175</b>
Postage and stationery	<b>5,990</b>	<b>3,263</b>
Membership and subscriptions	<b>17,614</b>	<b>18,623</b>
Training	<b>683</b>	<b>926</b>
Computer costs	<b>8,088</b>	<b>7,426</b>
Consultancy	<b>34,569</b>	<b>22,344</b>
Storage	<b>3,171</b>	<b>3,175</b>
Maintenance and cleaning	<b>2,480</b>	<b>487</b>
Depreciation of tangible fixed assets	<b>5,352</b>	<b>6,234</b>
Independent examiner	<b>5,500</b>	<b>5,500</b>
Legal and professional	<b>787</b>	<b>2,854</b>
	<b><u>175,135</u></b>	<b><u>156,800</u></b>

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent examiner	5,500	5,500
Depreciation - owned assets	<u>5,351</u>	<u>6,235</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**10. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	290,860	305,546
Social security costs	23,579	24,914
Other pension costs	<u>13,682</u>	<u>10,749</u>
	<u>328,121</u>	<u>341,209</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Service delivery	11	13
Support	<u>1</u>	<u>1</u>
	<u>12</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
<b>Charitable activities</b>				
Charitable activities	424,707	-	96,900	521,607
Investment income	449	-	-	449
<b>Total</b>	<u>425,156</u>	<u>-</u>	<u>96,900</u>	<u>522,056</u>

**EXPENDITURE ON**

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>				
Charitable activities	424,163	6,235	96,900	527,298
<b>NET INCOME/(EXPENDITURE)</b>	993	(6,235)	-	(5,242)
 <b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	132,472	59,917	-	192,389
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>133,465</u>	<u>53,682</u>	<u>-</u>	<u>187,147</u>

**12. TANGIBLE FIXED ASSETS**

	Short leasehold £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	5,255	56,212	61,467
Additions	-	860	860
At 31 March 2024	<u>5,255</u>	<u>57,072</u>	<u>62,327</u>
<b>DEPRECIATION</b>			
At 1 April 2023	5,255	48,095	53,350
Charge for year	-	5,351	5,351
At 31 March 2024	<u>5,255</u>	<u>53,446</u>	<u>58,701</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>3,626</u>	<u>3,626</u>
At 31 March 2023	<u>-</u>	<u>8,117</u>	<u>8,117</u>

**13. WORK IN PROGRESS**

	2024 £	2023 £
Work-in-progress	<u>14,921</u>	<u>37,039</u>

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	2023
	£	£
Trade debtors	<b>128,940</b>	29,600
Prepayments and accrued income	-	5,000
Prepayments	<b>5,661</b>	2,424
	<b><u>134,601</u></b>	<b><u>37,024</u></b>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	2023
	£	£
Trade creditors	<b>25,832</b>	1,291
Social security and other taxes	-	1
VAT	<b>35,876</b>	14,075
Other creditors	<b>2,331</b>	2,017
Accruals and deferred income	<b>107,688</b>	87,784
Accrued expenses	<b>20,207</b>	5,500
	<b><u>191,934</u></b>	<b><u>110,668</u></b>

**16. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2024</b>	2023
	£	£
Within one year	<b>574</b>	1,148
Between one and five years	-	574
	<b><u>574</u></b>	<b><u>1,722</u></b>

**17. PROVISIONS FOR LIABILITIES**

	<b>2024</b>	2023
	£	£
Provisions	<b><u>40,000</u></b>	<b><u>40,000</u></b>

Repairing obligation on leased premises (25 year lease commencing 1999). The charity does not intend to move to new premises at the end of the lease term. The provision for dilapidations takes into consideration the repair work undertaken during the year.

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**18. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	133,465	61,377	194,842
Fixed assets	8,117	(4,491)	3,626
Equipment reserve	5,565	-	5,565
Premises fund	15,000	-	15,000
Development fund	25,000	-	25,000
	<u>187,147</u>	<u>56,886</u>	<u>244,033</u>
<b>TOTAL FUNDS</b>	<u>187,147</u>	<u>56,886</u>	<u>244,033</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	406,280	(344,903)	61,377
Fixed assets	-	(4,491)	(4,491)
	<u>406,280</u>	<u>(349,394)</u>	<u>56,886</u>
<b>Restricted funds</b>			
The Greater London Authority Fund	63,118	(63,118)	-
The Legal Education Foundation	37,500	(37,500)	-
GLA Cost of Living Advice	39,282	(39,282)	-
Citizens Advice Cost of Living	15,000	(15,000)	-
	<u>154,900</u>	<u>(154,900)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>561,180</u>	<u>(504,294)</u>	<u>56,886</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	132,472	993	133,465
Fixed assets	14,352	(6,235)	8,117
Equipment reserve	5,565	-	5,565
Premises fund	15,000	-	15,000
Development fund	25,000	-	25,000
	<u>192,389</u>	<u>(5,242)</u>	<u>187,147</u>
<b>TOTAL FUNDS</b>	<u>192,389</u>	<u>(5,242)</u>	<u>187,147</u>



**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**18. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	425,156	(424,163)	993
Fixed assets	-	(6,235)	(6,235)
	<u>425,156</u>	<u>(430,398)</u>	<u>(5,242)</u>
<b>Restricted funds</b>			
The Access to Justice Fund	14,672	(14,672)	-
The Greater London Authority Fund	53,895	(53,895)	-
The Legal Education Foundation	5,000	(5,000)	-
GLA Cost of Living Advice	23,333	(23,333)	-
	<u>96,900</u>	<u>(96,900)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>522,056</u>	<u>(527,298)</u>	<u>(5,242)</u>

**DESIGNATED FUNDS**

**Fixed asset reserve**

The reserve is to cover future depreciation.

**Equipment reserve**

Equipment reserve is to ensure that there is sufficient money to replace equipment when it becomes obsolete or beyond economic repair.

**Premises reserve**

A reserve to provide for the cost of relocating to new premises either at the expiry of the current lease or if larger premises are deemed necessary, and for the cost of major repairs and maintenance of the bureau for the next number of years.

**Development reserve**

This reserve is to allow the bureau to undertake the development of new projects and areas of work and to conduct full feasibility studies on the advisability of such proposals.

**RESTRICTED FUNDS**

**Capitalise/ Debt Free London**

This fund is to provide a generalist debt and money advice project.

**Family legal Action Group "DV Flag East"**

This fund is to provide private sector housing advice, advocacy & mediation.

**Citizen's Advice Help to Claim**

This fund is to provide legal advice for claiming universal credit.

**BARKING & DAGENHAM CITIZENS ADVICE  
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**18. MOVEMENT IN FUNDS - continued**

**Access to Justice Fund**

The funding is for the cost of living legal support grant.

**LBBD ARG Grant**

This fund is to support local businesses during Covid 19 restrictions.

**LBBD Project Grant**

This fund is to support the DV Flag pro bono project.

**Citizens Advice Innovation Community**

This fund is to enable local businesses to increase their capacity to deliver the demand during Covid 19.

**Citizens Advice Cost of Living**

This fund is to provide to enable local offices to support or increase direct service delivery capacity, to help our clients through the cost-of-living crisis.

**The Legal Education Foundation**

This fund is to provide support for the training and qualification of a Justice First Fellow ('Purpose').

**The Greater London Authority Fund**

This fund is to provide help to families or individuals on low or no incomes to access advice and support.

**GLA Cost of Living Advice**

This grant is provided by The RCJ and Islington Citizens Advice Bureaux (trading as RCJ Advice) for delivery of crisis prevention and specialist casework for vulnerable Londoners and engaging in the delivery of training for community groups.

**19. EMPLOYEE BENEFIT OBLIGATIONS**

The charitable company participates in a multi-employer defined benefit pension scheme (London Borough of Barking and Dagenham Pension Fund) administered for the benefit of Barking and Dagenham Local Authority and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997 (as amended). Past and present employees are covered by the provisions of the County Pension Scheme.

The trustees are unable to confirm the charity's share of the underlying assets and liabilities of the Pension Fund and therefore the Fund is accounted for as a defined contribution scheme. The Pension Fund provides that in the event that a single employer has individuals contributing to the scheme then any remaining liability for benefits payable under the fund falls on that employer. Since the main participating employers are statutory bodies, the trustees consider it highly improbable that such a liability will ever fall to the Bureau.

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.