

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

England & Wales · Charity number 1187681

Details

Other names PRCBC

Status Registered

Legal form CIO

Registered 2020-01-31

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: 1. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY THE PROVISION OF LEGAL ADVICE, AID, ASSISTANCE AND SERVICES IN RELATION TO BRITISH CITIZENSHIP CLAIMS FOR CHILDREN AND YOUNG PEOPLE; AND2. THE PREVENTION AND RELIEF OF POVERTY BY THE PROVISION OF LEGAL ADVICE, AID, ASSISTANCE AND SERVICES IN RELATION TO REGISTERING CHILDREN AND YOUNG PEOPLE AS BRITISH CITIZENS, OR ESTABLISHING THEIR EXISTING BRITISH CITIZENSHIP, PRIMARILY TO SUCH PERSONS WHO COULD NOT OTHERWISE OBTAIN SUCH PROVISION DUE TO LACK OF MEANS; AND3. THE ADVANCEMENT OF EDUCATION, PARTICULARLY BUT NOT LIMITED TO MATTERS RELATING TO THE LEGAL FRAMEWORK OF BRITISH CITIZENSHIP STATUS; AND4. TO PROMOTE HUMAN RIGHTS IN THE UNITED KINGDOM (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS AND THE EUROPEAN CONVENTION ON HUMAN RIGHTS AND OTHER COUNCIL OF EUROPE CONVENTIONS AND DECLARATIONS, THE HUMAN RIGHTS ACT 1998 AND THE EQUALITY ACT 2010) BY ALL OR ANY OF THE FOLLOWING MEANS:A. MONITORING, DOCUMENTING AND RESEARCHING ISSUES RELATING TO CHILDREN AND YOUNG PEOPLE OBTAINING BRITISH CITIZENSHIP OR ESTABLISHING THEIR BRITISH CITIZENSHIP STATUS AND CONDUCTING AND DISSEMINATING RESEARCH ON THESE ISSUES.B. COMMENTING ON LEGISLATION AND POLICIES RELATING TO THE CITIZENSHIP RIGHTS OF CHILDREN AND YOUNG PEOPLE.C. RAISING AWARENESS OF THE RIGHTS OF ELIGIBLE CHILDREN AND YOUNG PEOPLE TO REGISTER AS BRITISH CITIZENS.D. OBTAINING REDRESS FOR CHILDREN AND YOUNG PEOPLE IN RELATION TO BRITISH CITIZENSHIP CLAIMS, INCLUDING THROUGH REDRESS THROUGH THE COURTS.E. RELIEVING NEED AMONG CHILDREN AND YOUNG PEOPLE IN RELATION TO THEIR RIGHTS TO BRITISH CITIZENSHIP.F. CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW.G. RAISING AWARENESS AND PROMOTING SUPPORT FOR CHILDREN AND YOUNG PEOPLE'S CITIZENSHIP RIGHTS.H. ADVOCACY ON CHILDREN AND YOUNG PEOPLE'S CITIZENSHIP RIGHTS.I. ELIMINATING INFRINGEMENTS OF CHILDREN AND YOUNG PEOPLE'S CITIZENSHIP RIGHTS.

Activities: We provide legal services to children & young people to register as British citizens or establish their existing British citizenship; run monthly advice sessions for children, young people & their carers; undertake legal casework for children/young people with complex cases; write, disseminate & publicise briefings, articles, leaflets; train lawyers/social workers/others working with young people.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£216,264	£198,427	-	-
2024-03-31	£246,646	£210,761	-	-
2023-03-31	£149,975	£109,181	-	-
2022-08-31	£232,170	£156,453	-	-
2021-08-31	£135,147	£128,273	-	-

Trustees

Name	Role	Appointed
CAROL BOHMER	Chair	2015-08-03
Derek Robert McConnell		2024-08-07
Pauline Gooderson		2016-01-12
Sodolamu Oluwatosin Sowemimo		2024-12-17
Sue Shutter		2018-01-23
Toni-Ann Murphy		2023-03-01

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

England & Wales - Charity number 1187681

Accounts

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS CIO

Charity Registration No 1187681

**PROJECT FOR THE REGISTRATION OF CHILDREN
AS BRITISH CITIZENS (PRCBC)**

A Charitable Incorporated Organisation

**Trustees Annual Report and Financial Statements
for the year April 2024 to March 2025**

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PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS CIO

The Trustees present their annual report and the financial statements for the year from April 2024 to March 2025

Reference and Administrative details

Trustees/Directors	Carol Bohmer Pauline Gooderson Susan Shutter Rita Chadha (resigned September 2024) Toni-Ann Murphy Astalli Rasidaki (resigned September 2024) Derek McConnell (appointed August 2024) Olu Sowemimo (appointed December 2024)
Charity Number	1187681
Registered Office	Second Floor 23 Eyot Gardens London W6 9TR
Independent Examiner	Beverley Campbell BC Consultancy Services 15 Fairthorn Road London SE7 7RL
Bankers	Co-operative Bank P. O. Box 250 Skelmersdale WN8 6WT Unity Trust Bank P. O. Box 7193 Willenhall WV1 9DG

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS CIO

Structure, Governance and Management

For background, until 4 August 2022 PRCBC was a registered charitable company limited by guarantee, following incorporation on 3 August 2015 – number 09713482. The organisation was governed by the regulations set out in its governing document, its Memorandum and Articles and was run by a voluntary Management Committee. PRCBC was registered as a charity on 31 January 2020 – number 1187681 – and its Management Committee became its charity Board of Trustees. We converted our status to a Charitable Incorporated Organisation with effect from 4 August 2022. We also then amended our financial year, to run from the usual April to March. This report covers April 2024 to March 2025.

The Trustees appoint new Trustees by agreement, recruiting on the basis of their skills and knowledge relevant to PRCBC's needs, and to fill gaps in skills of existing Trustees. They are appointed for up to a three-year term, with the possibility of renewal.

Public Benefit

The Charitable Objects of PRCBC are:

1. To promote social inclusion for the public benefit by the provision of legal advice, aid, assistance and services in relation to British citizenship claims for children and young people; and
2. The prevention and relief of poverty by the provision of legal advice, aid, assistance and services in relation to registering children and young people as British citizens, or establishing their existing British citizenship, primarily to such persons who could not otherwise obtain such provision due to lack of means; and
3. The advancement of education, particularly but not limited to matters relating to the legal framework of British citizenship status; and
4. To promote human rights in the United Kingdom (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations and the European Convention on Human Rights and other Council of Europe Conventions and Declarations, the Human Rights Act 1998 and the Equality Act 2010) by all or any of the following means:
 - A. Monitoring, documenting and researching issues relating to children and young people obtaining British citizenship or establishing their British citizenship status and conducting and disseminating research on these issues.
 - B. Commenting on legislation and policies relating to the citizenship rights of children and young people.
 - C. Raising awareness of the rights of eligible children and young people to register as British citizens.
 - D. Obtaining redress for children and young people in relation to British citizenship claims, including through redress through the courts.
 - E. Relieving need among children and young people in relation to their rights to British citizenship.

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- F. Contributing to the sound administration of human rights law.
- G. Raising awareness and promoting support for children and young people's citizenship rights.
- H. Advocacy on children and young people's citizenship rights.
- I. Eliminating infringements of children and young people's citizenship rights.

The Trustees have read and understood the Charity Commission guidance on the importance of considering the public benefit when making relevant decisions on our work.

Objectives and Activities

PRCBC's goal is to increase the registration of children and young persons by raising awareness of the need for registration and the importance of registration among those who are entitled to register as citizens. We also aim to provide as much legal assistance as possible, both directly and indirectly, to the children and young people themselves and those who work with them. We assist and represent young people with challenging unlawful refusals and barriers to the registration of children, such as accessibility and fees. We represent British children's complex passport applications when it may be hard for them to prove their status. We work to publicise children's rights to access citizenship and to improve the legal advice available on this.

The principal activity of PRCBC continued to be as a CIO which provides legal advice, information and representation in respect to registering children as British citizens, when they and their families do not have the means to pay for such legal advice and representation. We employ a Supervising Solicitor/CEO who has worked throughout the period of this report. We had grant funding for a second junior solicitor/paralegal and have recruited for this job but without long-term success. We also planned to recruit a Legal Practice Administrator, without success. Support for the Supervising Solicitor, both in legal and administrative work, has often been provided through both short- and long-term consultancy.

A small part of this work is done through specialist qualified volunteer advisers, who are solicitors and are supervised by our Supervising Solicitor/CEO. These solicitors advise children and young people on the first Saturday of the month. The solicitors advise on their cases and prepare the documents and representations in support of their complex applications to the Home Office for registration as British citizens. If their applications are wrongly refused, we advise and represent them in challenging the refusals including in the higher courts. This higher court work is done by our Supervising Solicitor/CEO. We have decided that supervising and following through the volunteers' work is not the most effective use of her time or of dealing with cases and could involve risks. This will be phased out later in 2025.

We continue to provide an unfunded advice service to young people, lawyers and other professionals with queries concerning British citizenship rights. During this accounting period, we provided this to 131 lawyers in response to unsolicited individual queries and signposted 295 people with less complex queries to more general advice.

We also provide training for lawyers and other legal advisers and information to social workers and others through information booklets, briefings, articles, blogs and meetings. We fundraise and seek grants and donations towards PRCBC's running costs and to meet our volunteers' expenses

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Some changes after COVID-19

PRCBC had to adapt to continue to provide our services in different ways during the pandemic. Some changes were useful and have continued. We now do most of our work from the office again and see most clients there but continue to deliver some of our services remotely, through zoom and phone consultations, by email and post. We also continue to run a one-off specialist advice line, often through zoom. We made zoom appointments for young people or their carers who could no longer travel for advice, but who could send documents through email and recorded post, with some costs covered by PRCBC, to explain their situation. We advised 172 young people or their carers through this service, remotely or in our office. We returned to providing in-person training courses, three this year: one advanced course for lawyers and a less specialist one for paralegals and advisers, and a seminar for policy workers. We have continued to advise and represent children and young people throughout these challenges.

Achievements and Performance

PRCBC has been registered as a charity since January 2020 and from March 2020 became an independent organisation, renting its own office space, employing a Supervising Solicitor and paying consultant solicitors and Legal Administrators. In August 2022 PRCBC became a Charitable Incorporated Organisation. PRCBC celebrated its first 10 years of existence with a reception and launch of our revised and expanded information booklet on children's citizenship rights on 22 November 2022. We have continued to update this useful resource, most recently in April 2025.

In September 2023, PRCBC secured its own Legal Aid Agency contract so we can obtain our own legal aid funding for the cases we represent. Our solicitor's agreement with the Cardinal Hume Centre therefore formally ended in August 2023, with many thanks for their co-operation over the previous three years. The final payment for PRCBC's completed cases has been delayed after the cyber-attack on the Legal Aid Agency. Our application for Specialist Quality Mark (SQM) accreditation was successfully finalised in February 2024. Our legal aid contract was initially issued in September 2023, for a year, and was renewed for three years, to October 2027.

In the year of this report, PRCBC provided initial assistance, advice and representation to over 172 children and young people directly in their British citizenship applications (for registration or a passport). Many more benefited indirectly through our awareness-raising work, strategic litigation and wider advocacy. Applications take some time to decide, and during this period most of our resolved applications were successful either at initial application or Home Office review, or at pre-action or High Court judicial review stages. PRCBC continued to ensure the high standard of our service, always having in mind that due to the nature of our strategic work some children and young people's cases will go on to be litigated in the higher courts including judicial review proceedings. Several applications did proceed to either a letter before claim or the issue of a claim for judicial review.

PRCBC's challenge to the lawfulness of the Home Office children's citizenship registration fee, continuing from 2019 to 2022, resulted in the creation of a potential fee waiver for children, and the exemption from fees for children in local authority care, from 22 June 2022. This has helped very many children to be registered as British citizens. PRCBC's work on this fee, including by litigation, was crucial, underlining the positive impact our work has and why it is vital that we continue to challenge these barriers via legal and/or other means. There are however still problems with the implementation of fee waivers, with the Home Office requiring

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extremely detailed financial evidence and explanations to decide on a waiver, and the children's registration fee being raised to £1,214 (and the adult registration fee raised to £1,481). PRCBC has met the Head of the Nationality Department, and corresponded with Ministers, about this.

PRCBC has continued to monitor the Secretary of State's revised guidance on children's registration by discretion. That revision greatly assists many children – particularly children brought to the UK at a young age who have lived here for at least 10 years of their childhood and children in the full care of a local authority. These two groups of children are now normally registered as British citizens on their making an application for this, and children in care are exempt from paying the application fee. But we still see many unjustified refusals and advise on contesting them. After a general change in nationality staff guidance in February 2025, stating that citizenship should be refused when people had initially entered the UK illegally, PRCBC sought and obtained an assurance through our Patron Baroness Lister of Burtersett that this should not apply to children. Nonetheless, we have seen instances when citizenship was refused.

An increasing area of work is in connection with domestic abuse. We receive many referrals and one-off requests for advice from mothers with children who are British or have a right to register but with hostile and/or violent fathers not willing to support applications. We consider and assist with applications for a declaration of parentage in the family courts, which can then establish the child's citizenship rights.

PRCBC's challenge concerning whether children born in the UK, whose parents were exercising EU Treaty rights at the time of their birth, were necessarily born British citizens was dismissed by the Court of Appeal on 19 March 2024 and the Supreme Court refused permission to appeal in July 2024. However, this litigation led directly to the British Nationality (Regularisation of Past Practice) Act 2023. The Act passed into law on 29 June 2023. It has secured the British citizenship of many thousands of people whose citizenship had been put at risk by the Home Office changing its interpretation of British nationality law in defending the challenge brought by PRCBC. The Act essentially preserves the longstanding position taken by the Home Office that the relevant circumstances in law of children born in the UK to a parent exercising EU Treaty rights from 2 October 2000 were different from those of children born in like circumstances before that date (the key difference being to treat the parents as settled before that date and the children therefore born with British citizenship).

During this period, PRCBC has also represented several children and young people with cases concerning the good character requirement who are entitled to be registered. Many of these are young people born in the UK who did not know they were not British citizens, who have no connection to any other country and who have criminal convictions. Others are young people who were in care, or who have disabilities. We opened 37 children's and young people's cases for representation during this year and closed 33, generally successfully.

PRCBC sent a copy of our booklet *Children and their rights to British citizenship* to all new MPs after the 4 July 2024 general election. We provided a briefing to the House of Commons Committee stage on the nationality aspects of the Border Security, Asylum and Immigration Bill in February 2025, and we continue to raise issues as the Bill goes through Parliament.

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Plans for the future

PRCBC will continue its work in advising and representing children and young people about their British citizenship rights and in disseminating information about the law and practice. We intend to continue to represent complex cases and to challenge unjust refusals through all legal channels. We anticipate that our casework will continue to include a focus on challenging the application of a good character requirement for people aged 10 years or older to register rights to British citizenship. We are thinking again about recruitment of a second solicitor, or a legal administrator, to broaden the basis of our work and to provide more opportunity for influencing law and practice.

Financial Review

During this financial year PRCBC's income was **£216,264**. Our expenditure was **£198,427**. All funds were used for the provision of legal advice services.

Grant income during the year was £181,000. We are grateful for the grants from the Paul Hamlyn Foundation and the Trust for London, some restricted to salary costs, and the Esmee Fairbairn Foundation for unrestricted grants, as listed in these accounts. Casework income was £27,966 and donations, £1,872. At the period end, we carried over £243,932 to the 2025-26 financial year.

a) Reserves

The Board of Trustees recommend that to allow the charity to be managed efficiently, an unrestricted reserve equivalent to at least nine months operating expenditure should be built up. This is to ensure the operating efficiency of the charity and to provide some protection to the organisation from the risk of disruption at short notice due to a lack of funds.

In addition, when setting the target level of reserves, Trustees have considered the nature of our work for young and vulnerable clients, and particularly the complex and drawn-out litigation work that we do, as well as the risk of harm to our beneficiaries' cases during an unorderly transition. We keep this policy under review. We have achieved the nine months reserve target through this year.

b) Fundraising

PRCBC has been an independent organisation since March 2020. We are therefore responsible for all our own management and fundraising. We have a rolling programme of fundraising applications and have succeeded in raising money to continue our work. We also receive some small individual donations, some *inter partes* and legal aid consultancy income and costs awarded when we are successful in court cases.

c) Hardship

PRCBC uses a small proportion of its donations and unrestricted funding in order to provide some support for our destitute and low-income young clients, such as paying towards photocopying and postage, and travel to PRCBC's office for appointments, or towards other costs that may otherwise inhibit or prevent the delivery of our services, when people face particular hardship. We allocated up to £5,000 to this in this financial year and spent £1,887.

Risk Assessment

Trustees have agreed a risk assessment and management policy. The principal identified risks are strategic, regulatory and operational. Risks are addressed in our business plan, together

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with policies and strategies to mitigate them. We review the business plan and policies regularly and our future plans include a more detailed environmental strategy. Our staff and volunteers receive appropriate training. PRCBC and our volunteer caseworkers are regulated by the Immigration Advice Authority (IAA), formerly the Office of the Immigration Services Commissioner (OISC). Our solicitor, consultant and volunteer solicitors are regulated by the Solicitors Regulation Authority (SRA). Our supervising solicitor assesses our young people's cases for risk at initial stage and during the life of their case. Our CEO and the Trustees consider potential organisational risks and their mitigation regularly.

Statement of the Trustees' responsibilities

The trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and application of the resources of the charity during the year, and of the state of affairs at the end of the financial year. In preparing these financial statements, the trustees are required to:

- Ensure that suitable accounting policies are established and applied consistently;
- Make judgements and estimates which are reasonable and prudent;
- State whether the applicable accounting standards and statements of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue operations.

The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for their proper application, as required by charity law, and hence for taking reasonable steps for prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the charity, or for publication, is reliable; and
- The charity complies with relevant laws and regulations.

This report was approved by the Directors on 4 November 2025 and signed on their behalf by:

Susan M. Shutter.

Sue Shutter, Trustee and Treasurer

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS CIO

Independent Examiner's Report to the Trustees/Directors of the
Project For The Registration of Children as British Citizens
Charity no: 1187681

I report to the charity trustees on my examination of the accounts of the above Charitable Incorporated Organisation (CIO) for the year ended 31st March 2025 set out on pages 10-20.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Independent Examiner
BC Consultancy Services

Dated 06/11/2025



PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS (PRCBC)		Charity No (if any)	1187681
Annual accounts for the period			
Period start date	01/04/2024	To	Period end date 31/03/2025

Section A Statement of financial activities


Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	1,872	-	-	1,872	4,087
Charitable activities	S02	27,966	181,000	-	208,966	238,436
Other trading activities	S03	-	-	-	-	-
Bank interest	S04	4,937	-	-	4,937	4,123
Separate material item of income	S05	-	-	-	-	-
Other	S06	489	-	-	489	-
Total	S07	35,264	181,000	-	216,264	246,646
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	47,427	151,000	-	198,427	195,348
Separate material item of expense	S10	-	-	-	-	15,335
Other	S11	-	-	-	-	-
Total	S12	47,427	151,000	-	198,427	210,683
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	- 12,163	30,000	-	17,837	35,963
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	- 12,163	30,000	-	17,837	35,963
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 12,163	30,000	-	17,837	35,963
Reconciliation of funds:						
Total funds brought forward	S21	216,095	10,000	-	226,095	190,132
Total funds carried forward	S22	203,932	40,000	-	243,932	226,095

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	81	4,335
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	-	-	-	251,112	222,658
Total current assets		B10	-	-	-	251,193	226,993
Creditors: amounts falling due within one year							
	(Note 20)	B11	-	-	-	7,261	898
Net current assets/(liabilities)		B12	-	-	-	243,932	226,095
Total assets less current liabilities		B13	-	-	-	243,932	226,095
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	243,932	-
Total net assets or liabilities		B16	-	-	-	243,932	226,095
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	40,000	-	40,000	10,000
Unrestricted funds		B19	203,932	-	-	203,932	216,095
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	203,932	40,000	-	243,932	226,095

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	SUSAN M SHUTTER	04/11/2025

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;
Disclosure of any uncertainties that make the going concern assumption doubtful;
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Not Applicable</i>
<i>Not Applicable</i>
<i>Not Applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Note 2 Accounting policies
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Legacies	<p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Tax reclaim on donations and gifts	<p>Gift Aid receivable is included in Income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
		<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Deferred income No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least 500. They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Intangible fixed assets The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Debtors (including trade debtors and loans receivable) are measured on initial recognition at

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Debtors

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓		
---	--	--

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes No N/a

✓		✓
---	--	---

They are valued at fair value except where they qualify as basic financial instruments.

Yes No N/a

✓		✓
---	--	---

Note 3

Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,872	-	1,872	4,087
	Gift Aid	-	-	-	-
	Legacies	-	-	-	-
	General grants provided by government/other charities	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	Donated goods, facilities and services	-	-	-	-
	Other	-	-	-	-
	Total	1,872	-	1,872	4,087
Charitable activities:		27,966	181,000	208,966	238,436
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	27,966	181,000	208,966	238,436
Other trading activities:		-	-	-	-
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
Income from investments:	Interest income	4,937	-	4,937	4,123
	Dividend income	-	-	-	-
	Rental and leasing income	-	-	-	-
	Other	-	-	-	-
	Total	4,937	-	4,937	4,123
Separate material item of income:		-	-	-	-
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-
	Other	489	-	489	-
	Total	489	-	489	-
TOTAL INCOME		35,264	181,000	216,264	246,646

Note 6

Analysis of expenditure

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on raising funds:			£			£
Incurred seeking donations	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-
Expenditure on charitable activities:						
	47,427	151,000	198,427	21,694	173,654	195,348
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on charitable activities	47,427	151,000	198,427	21,694	173,654	195,348
Separate material item of expense						
	-	-	-	15,335	-	15,335
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	15,335	-	15,335
Other						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-
TOTAL EXPENDITURE	47,427	151,000	198,427	37,029	173,654	210,683

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
600	550
-	-
-	-
-	-

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total Staff Costs

This year £	Last year £
59,942	60,523
317	148
-	-
-	-
60,259	60,671

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
Total	2	2

Section C

Notes to the accounts

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	81	1950
Prepayments and accrued income	-	1,636
Other debtors	-	-
Total	81	3586

Note 20 Creditors and accruals**20.1 Analysis of creditors**

	Amounts falling due within one year	
	This year £	Last year £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	7,261	226
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	-	-
Taxation and social security	-	-
Other creditors	-	-
Total	7,261	226

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	251,112	222,658
Other	-	-
Total	251,112	222,658

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Paul Hamlyn Foundation	R		-	44,000	44,000	-	-	-
Trust for London	R		-	77,000	77,000	-	-	-
Esmée Fairbairn	R		10,000	60,000	30,000	-	-	40,000
Casework Income	UR		206,626	27,966	31,718	-	-	202,874
Donations	UR		1,482	1,872	3,354	-	-	-
Training & Events	UR		1,226	34	202	-	-	1,058
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (Balancing items)	N/a	N/a	6,760	5,392	12,152	-	-	-
Total Funds			226,094	216,264	198,022	-	-	243,932

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

England & Wales - Charity number 1187681

Accounts

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Charity Registration No 1187681

**PROJECT FOR THE REGISTRATION OF CHILDREN
AS BRITISH CITIZENS (PRCBC)**

**Trustees Annual Report and Financial Statements
for the year April 2023 to March 2024**

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PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

The Trustees present their annual report and the financial statements for the year from April 2023 to March 2024

Reference and Administrative details

Trustees/Directors	Carol Bohmer Pauline Gooderson Susan Shutter Rita Chadha Toni-Ann Murphy Astalli Rasidaki
Charity Number	1187681
Registered Office	174 Hammersmith Road London W6 7JP
Independent Examiner	Beverley Campbell BC Consultancy Services 15 Fairthorn Road London SE7 7RL
Bankers	Co-operative Bank P. O. Box 250 Skelmersdale WN8 6WT Unity Trust Bank P. O. Box 7193 Willenhall WV1 9DG

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Structure, Governance and Management

For background, until 4 August 2022 PRCBC was a registered charitable company limited by guarantee, following incorporation on 3 August 2015 – number 09713482. The organisation was governed by the regulations set out in its governing document, its Memorandum and Articles and was run by a voluntary Management Committee. PRCBC was registered as a charity on 31 January 2020 – number 1187681 – and its Management Committee became its charity Board of Trustees. We converted our status to a Charitable Incorporated Organisation with effect from 4 August 2022. We have amended our financial year, to run in future from the usual April to March. Our last report therefore covered seven months, September 2022 to March 2023. This report covers April 2023 to March 2024.

The Trustees appoint new Trustees by agreement, recruiting on the basis of their skills and knowledge relevant to PRCBC's needs, and to fill gaps in skills of existing Trustees. They are appointed for up to a three-year term, with the possibility of renewal.

Public Benefit

The Charitable Objects of PRCBC are:

1. To promote social inclusion for the public benefit by the provision of legal advice, aid, assistance and services in relation to British citizenship claims for children and young people; and
2. The prevention and relief of poverty by the provision of legal advice, aid, assistance and services in relation to registering children and young people as British citizens, or establishing their existing British citizenship, primarily to such persons who could not otherwise obtain such provision due to lack of means; and
3. The advancement of education, particularly but not limited to matters relating to the legal framework of British citizenship status; and
4. To promote human rights in the United Kingdom (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations and the European Convention on Human Rights and other Council of Europe Conventions and Declarations, the Human Rights Act 1998 and the Equality Act 2010) by all or any of the following means:
 - A. Monitoring, documenting and researching issues relating to children and young people obtaining British citizenship or establishing their British citizenship status and conducting and disseminating research on these issues.
 - B. Commenting on legislation and policies relating to the citizenship rights of children and young people.
 - C. Raising awareness of the rights of eligible children and young people to register as British citizens.
 - D. Obtaining redress for children and young people in relation to British citizenship claims, including through redress through the courts.

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E. Relieving need among children and young people in relation to their rights to British citizenship.

F. Contributing to the sound administration of human rights law.

G. Raising awareness and promoting support for children and young people's citizenship rights.

H. Advocacy on children and young people's citizenship rights.

I. Eliminating infringements of children and young people's citizenship rights.

The Trustees have read and understood the Charity Commission guidance on the importance of considering the public benefit when making relevant decisions on our work.

Objectives and Activities

PRCBC's goal is to increase the registration of children and young persons by raising awareness of the need for registration and the importance of registration among those who are entitled to register as citizens. We also aim to provide as much legal assistance as possible, both directly and indirectly, to the children and young people themselves and those who work with them. We assist and represent young people with challenging unlawful refusals and barriers to the registration of children, such as accessibility and fees. We represent British children's complex passport applications when it may be hard for them to prove their status. We work to publicise children's rights to access citizenship and to improve the legal advice available on this.

The principal activity of PRCBC continued to be as a CIO which provides legal advice, information and representation in respect to registering children as British citizens, when they and their families do not have the means to pay for such legal advice and representation. We employ a Supervising Solicitor/CEO who has worked throughout the period of this report. We have grant funding for a second junior solicitor/paralegal and have recruited for this job but without long-term success. We planned to recruit a Legal Practice Administrator. Support for the Supervising Solicitor has often been provided through consultancy.

A small part of this work is done through specialist qualified volunteer advisers, who are solicitors and are supervised by our Supervising Solicitor/CEO. These solicitors advise children and young people on the first Saturday of the month. The solicitors advise on their cases and prepare the documents and representations in support of their complex applications to the Home Office for registration as British citizens. If their applications are wrongly refused, we advise and represent them in challenging the refusals including in the higher courts. This higher court work is done by our Supervising Solicitor/CEO.

We provide an unfunded advice service to young people, lawyers and other professionals with queries concerning British citizenship rights. During this accounting period, we provided this to over 40 lawyers in response to unsolicited individual queries.

We also provide training for lawyers and other legal advisers and information to social workers and others through information booklets, briefings, articles, blogs and meetings. We fundraise and seek grants and donations towards PRCBC's running costs and to meet our volunteers' expenses

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

COVID-19 changes

Over previous years, because of COVID-19, PRCBC had to adapt to continue to provide our services in different ways. We now do most of our work from the office again but have continued to deliver some of our services remotely, through zoom and phone consultations, by email and post. We now see more clients in the office. Because of these difficulties, we also continue to run a one-off specialist advice line, often through zoom. We made zoom appointments for young people or their carers who could no longer travel for advice, but who could send documents through email and recorded post, with some costs covered by PRCBC, to explain their situation. We advised 101 young people or their carers through this service. We ran some training courses online but are now providing in-person training again. All this has presented new challenges to our work and required extra resources, but we have continued to advise and represent children and young people.

Achievements and Performance

PRCBC has been registered as a charity since January 2020 and from March 2020 became an independent organisation, renting its own office space, employing a Supervising Solicitor and paying consultant solicitors and Legal Administrators. In August 2022 PRCBC became a Charitable Incorporated Organisation. PRCBC celebrated its first 10 years of existence with a reception and launch of our revised and expanded information booklet on children's citizenship rights on 22 November 2022. We have continued to update this useful resource.

In September 2023, PRCBC secured its own Legal Aid Agency contract so we can obtain our own legal aid funding for the cases we represent. Our solicitor's agreement with the Cardinal Hume Centre therefore ended in August 2023, with many thanks for their co-operation over the previous three years. We expect final payments for PRCBC's completed cases shortly. Our application for Specialist Quality Mark (SQM) accreditation was successful at desktop stage on 7 March 2023 and finalised in February 2024. Our legal aid contract was initially issued in September 2023, for a year, and was renewed for three years, to October 2027.

In the year of this report, PRCBC provided initial assistance, advice and representation to over 100 children and young people directly in their British citizenship applications (for registration or a passport). Many more benefited indirectly through our awareness-raising work, strategic litigation and wider advocacy. Applications take some time to decide, and during this period most of our resolved applications were successful either at initial application or Home Office review, or at pre-action or High Court judicial review stages. PRCBC continued to ensure the high standard of our service, always having in mind that due to the nature of our strategic work some children and young people's cases will go on to be litigated in the higher courts including judicial review proceedings. Several applications did proceed to either a letter before claim or the issue of a claim for judicial review.

PRCBC's challenge to the lawfulness of the Home Office children's citizenship registration fee, continuing from 2019 to 2022, resulted in the possibility of a fee waiver for children, and the exemption from fees for children in local authority care, from 22 June 2022. This has helped very many children to be registered as British citizens. PRCBC's work on this fee, including by litigation, was crucial, underlining the positive impact our work has and why it is vital that we continue to challenge these barriers via legal and/or other means. There are however problems with the implementation of the fee waiver, with the Home Office requiring extremely detailed financial evidence and explanations to decide on a waiver, and the children's registration fee being raised to £1,214 (and the adult registration fee raised to £1,481).

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PRCBC has continued to monitor the Secretary of State's revised guidance on children's registration by discretion. That revision greatly assists many children – particularly children brought to the UK at a young age who have lived here for at least 10 years of their childhood and children in the full care of a local authority. These two groups of children should ordinarily be registered as British citizens on their making an application for that, and children in care are exempt from paying the application fee.

PRCBC's challenge concerning whether children born in the UK, whose parents were exercising EU Treaty rights at the time of their birth, were necessarily born British citizens was dismissed by the Court of Appeal on 19 March 2024. The court upheld the conclusion of the High Court of 20 January 2023. However, this litigation led directly to the Home Office introducing the British Nationality (Regularisation of Past Practice) Act 2023. The Act passed into law on 29 June 2023. It has secured the British citizenship of many thousands of people whose citizenship had been put at risk by the Home Office changing its interpretation of British nationality law in defending the challenge brought by PRCBC. The Act essentially preserves the longstanding position taken by the Home Office that the relevant circumstances in law of children born in the UK to a parent exercising EU Treaty rights from 2 October 2000 were different from those of children born in like circumstances before that date. At the end of the accounting period, PRCBC was still seeking public funding to apply for permission to appeal to the Supreme Court.

During this period, PRCBC has also represented several children and young people with cases concerning the good character requirement who are entitled to be registered. We had 26 young people's cases open at the end of the year and had closed 32.

PRCBC provided information and briefing to members of both Houses of Parliament on the nationality aspects of the Illegal Migration Bill, which was under consideration in Parliament from 13 March 2023 and came into force on 20 July 2023.

Plans for the future

PRCBC will continue its work in advising and representing children and young people about their British citizenship rights and in disseminating information about the law and practice. We intend to continue to represent complex cases and to challenge unjust refusals through all legal channels. We anticipate that, over the year ahead, our casework will include a more intense focus on challenging the application of a good character requirement for people aged 10 years or older to register rights to British citizenship. We are thinking again about recruitment of a second solicitor, or a legal administrator, to broaden the basis of our work and to provide more opportunity for influencing law and practice.

Financial Review

During this financial year PRCBC's income was **£246,646**. Our expenditure was **£210,761**. All funds were used for the provision of legal advice services.

Grant income during the year was £166,000. We are grateful for the grants from the Paul Hamlyn Foundation and the Trust for London, some restricted to salary costs, and to the Access to Justice Foundation and the Esmee Fairbairn Foundation for unrestricted grants, as listed in these accounts. The last grant is carried forward for use in the 2024-25 financial year. Casework income was £72,436 and donations, £4,087. At the period end, we carried over £226,017 to the 2024-25 financial year.

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We paid £15,335.08 to Consonant's insolvency company to settle the liability of the VAT arising from PRCBC casework carried out at Consonant, on 15 January 2024.

a) Reserves

The Board of Trustees recommend that to allow the charity to be managed efficiently, an unrestricted reserve equivalent to at least nine months operating expenditure should be built up. This is to ensure the operating efficiency of the charity and to provide some protection to the organisation from the risk of disruption at short notice due to a lack of funds.

In addition, when setting the target level of reserves, Trustees have considered the nature of our work for young and vulnerable clients, and particularly the complex and drawn-out litigation work that we do, as well as the risk of harm to our beneficiaries' cases during an unorderly transition. We keep this policy under review. We achieved the nine months reserve target by the end of this year.

b) Fundraising

PRCBC has been an independent organisation since March 2020. We are therefore now responsible for all our own management and fundraising. We have a rolling programme of fundraising applications and have succeeded in raising money to continue our work. We also receive some small individual donations, some *inter partes* and legal aid consultancy income and costs awarded when we are successful in court cases.

c) Hardship

PRCBC uses a small proportion of its donations and unrestricted funding in order to provide some support for our destitute and low-income young clients, such as paying towards photocopying and postage, and travel to PRCBC's office for appointments, or towards citizenship fees, when people face particular hardship. We allocated £5000 to this in this financial year.

Risk Assessment

Trustees have agreed a risk assessment and management policy. The principal identified risks are strategic, regulatory and operational. Risks are addressed in our business plan, together with policies and strategies to mitigate them. We review the policies regularly and our future plans include a more detailed environmental strategy. Our staff and volunteers receive appropriate training. PRCBC and our volunteer caseworkers are regulated by the Office of the Immigration Services Commissioner (OISC). Our solicitor, consultant and volunteer solicitors are regulated by the Solicitors Regulation Authority (SRA). Our supervising solicitor assesses our young people's cases for risk at initial stage and during the life of their case. Trustees consider potential organisational risks and their mitigation regularly.

Statement of the Trustees' responsibilities

The trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and application of the resources of the charity during the year, and of the state of affairs at the end of the financial year. In preparing these financial statements, the trustees are required to:

- Ensure that suitable accounting policies are established and applied consistently;
- Make judgements and estimates which are reasonable and prudent;

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

- State whether the applicable accounting standards and statements of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue operations.

The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for their proper application, as required by charity law, and hence for taking reasonable steps for prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the charity, or for publication, is reliable; and
- The charity complies with relevant laws and regulations.

This report was approved by the Directors on 25/09/24 and signed on their behalf by:

Susan M. Shutter.

Sue Shutter, Trustee and Treasurer

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Independent Examiner's Report to the Trustees/Directors of the
Project For The Registration of Children as British Citizens
Charity no: 1187681

I report to the charity trustees on my examination of the accounts of the above Charitable Incorporated Organisation (CIO) for the year ended 31st March 2024 set out on pages 10-21.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Independent Examiner
BC Consultancy Services

Dated 02/08/24.



CHARITY COMMISSION
FOR ENGLAND AND WALES

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS (PRCBC)		Charity No (if any)	1187681
Annual accounts for the period			
Period start date	01/04/2023	To	Period end date 31/03/2024

Section A Statement of financial activities

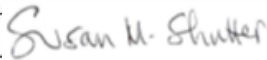
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	4,087	-	-	4,087	1,405
Charitable activities	S02	72,436	166,000	-	238,436	145,723
Other trading activities	S03	-	-	-	-	-
Bank interest	S04	4,123	-	-	4,123	732
Separate material item of income	S05	-	-	-	-	1,819
Other	S06	-	-	-	-	296
Total	S07	80,646	166,000	-	246,646	149,975
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	21,772	173,654	-	195,426	109,181
Separate material item of expense	S10	15,335	-	-	15,335	-
Other	S11	-	-	-	-	-
Total	S12	37,107	173,654	-	210,761	109,181
Net income/(expenditure) before investment gains/(losses)						
	S13	43,539	- 7,654	-	35,885	40,794
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	43,539	- 7,654	-	35,885	40,794
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	43,539	- 7,654	-	35,885	40,794
Reconciliation of funds:						
Total funds brought forward	S21	172,478	17,654	-	190,132	149,338
Total funds carried forward	S22	216,017	10,000	-	226,017	190,132

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	3,585	1,844
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	-	-	-	222,658	201,980
Total current assets		B10	-	-	-	226,243	203,824
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	226	1,934
Net current assets/(liabilities)		B12	-	-	-	226,017	201,890
Total assets less current liabilities		B13	-	-	-	226,017	201,890
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	11,758
Provisions for liabilities		B15	-	-	-	226,017	-
Total net assets or liabilities		B16	-	-	-	226,017	190,132
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted Income funds	(Note 27)	B18	-	10,000	-	10,000	17,654
Unrestricted funds		B19	216,017	-	-	216,017	172,478
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	216,017	10,000	-	226,017	190,132

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Susan M Shutter	25.09.24

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*

* -Tick as appropriate

No*

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓		

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
✓		

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
✓		

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓		

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No	N/a
		✓

Deferred income No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least 500

Yes	No	N/a
✓		

Intangible fixed assets The depreciation rates and methods used are disclosed in note 9.2

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓		

Debtors (including trade debtors and loans receivable) are measured on initial recognition at

Yes	No	N/a

Debtors

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓		
---	--	--

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes No N/a

		✓
--	--	---

They are valued at fair value except where they qualify as basic financial instruments.

Yes No N/a

		✓
--	--	---

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	4,087	-	4,087	1,405
	Gift Aid	-	-	-	-
	Legacies	-	-	-	-
	General grants provided by government/other charities	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	Donated goods, facilities and services	-	-	-	-
	Other	-	-	-	-
Total	4,087	-	4,087	1,405	
Charitable activities:		72,436	166,000	238,436	145,723
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
Total	72,436	166,000	238,436	145,723	
Other trading activities:		-	-	-	-
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
Total	-	-	-	-	
Income from investments:	Interest income	4,123	-	4,123	732
	Dividend income	-	-	-	-
	Rental and leasing income	-	-	-	-
	Other	-	-	-	-
	Total	4,123	-	4,123	732
Separate material item of income:		-	-	-	1,819
		-	-	-	-
		-	-	-	-
	Total	-	-	-	1,819
Other:	Conversion of endowment funds into income	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-
	Other	-	-	-	296
	Total	-	-	-	296
TOTAL INCOME	80,646	166,000	246,646	149,975	

Note 6

Analysis of expenditure

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on raising funds:			£			£
Incurring seeking donations	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-
Expenditure on charitable activities:						
	21,772	173,654	195,426	9,496	99,685	109,181
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on charitable activities	21,772	173,654	195,426	9,496	99,685	109,181
Separate material item of expense						
	15,335	-	15,335	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	15,335	-	15,335	-	-	-
Other						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-
TOTAL EXPENDITURE	37,107	173,654	210,761	9,496	99,685	109,181

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the Independent examiner

This year £	Last year £
550	400
-	-
-	-
-	-

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

	This year £	Last year £
	60,523	32,825
	148	1,560
		90
	-	-
Total staff costs	60,671	34,475

No employees received employee benefits (excluding employer pension)

NONE

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance		
Other		
Total	2	2

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
-	90

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and
accrued income
Other debtors
Total

This year	Last year
£	£
-	-
1,950	1,844
1,635	0
3,585	1,844

Section C

Notes to the accounts

(cont)

Note 20 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.*

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	226	-	-	-
Client Account B/S	-	11,757	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	1,479	-	-
Other creditors	-	455	-	-
Total	226	13,691	-	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	222,658	201,980
Other	-	-
Total	222,658	201,980

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

England & Wales - Charity number 1187681

Accounts

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Charity Registration No 1187681

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS (PRCBC) Charitable Incorporated Organisation (CIO)

Trustees Report and Financial Statements
for the months September 2022 to March 2023

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PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

The Trustees present their report and the financial statements for the seven months from September 2022 to March 2023

Reference and Administrative details

Trustees/Directors	Carol Bohmer Pauline Gooderson Susan Shutter Precious Arabambi (resigned 9 February 2023) Rita Chadha Jose Luis Herrera Santos (appointed 20 June 2022, resigned 13 February 2023) Toni-Ann Murphy (appointed 1 March 2023) Astalli Rasidaki
Company Number	09713482 (up to 4 August 2022)
Charity Number	1187681
Registered Office	174 Hammersmith Road London W6 7JP
Independent Examiner	Beverley Campbell BC Consultancy Services 15 Fairthorn Road London SE7 7RL
Bankers	Co-operative Bank P. O. Box 250 Skelmersdale WN8 6WT Unity Trust Bank P. O. Box 7193 Willenhall WV1 9DG

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Structure, Governance and Management

For background, until 4 August 2022 PRCBC was a registered charitable company limited by guarantee, following incorporation on 3 August 2015 – number 09713482. The organisation was governed by the regulations set out in its governing document, its Memorandum and Articles and was run by a voluntary Management Committee. PRCBC was registered as a charity on 31 January 2020 – number 1187681 – and its Management Committee became its charity Board of Trustees. We converted our status to a Charitable Incorporated Organisation with effect from 4 August 2022. We are amending our financial year, to run in future from the usual April to March, so this report covers seven months, September 2022 to March 2023. Our next report and accounts will be for a year again, from April 2023 to March 2024.

The Trustees appoint new Trustees by agreement, recruiting on the basis of their skills and knowledge relevant to PRCBC's needs, and to fill gaps in skills of existing Trustees. They are appointed for up to a three-year term, with the possibility of renewal.

Public Benefit

The Charitable Objects of PRCBC are:

1. To promote social inclusion for the public benefit by the provision of legal advice, aid, assistance and services in relation to British citizenship claims for children and young people; and
2. The prevention and relief of poverty by the provision of legal advice, aid, assistance and services in relation to registering children and young people as British citizens, or establishing their existing British citizenship, primarily to such persons who could not otherwise obtain such provision due to lack of means; and
3. The advancement of education, particularly but not limited to matters relating to the legal framework of British citizenship status; and
4. To promote human rights in the United Kingdom (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations and the European Convention on Human Rights and other Council of Europe Conventions and Declarations, the Human Rights Act 1998 and the Equality Act 2010) by all or any of the following means:
 - A. Monitoring, documenting and researching issues relating to children and young people obtaining British citizenship or establishing their British citizenship status and conducting and disseminating research on these issues.
 - B. Commenting on legislation and policies relating to the citizenship rights of children and young people.
 - C. Raising awareness of the rights of eligible children and young people to register as British citizens.
 - D. Obtaining redress for children and young people in relation to British citizenship claims, including through redress through the courts.

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

- E. Relieving need among children and young people in relation to their rights to British citizenship.
- F. Contributing to the sound administration of human rights law.
- G. Raising awareness and promoting support for children and young people's citizenship rights.
- H. Advocacy on children and young people's citizenship rights.
- I. Eliminating infringements of children and young people's citizenship rights.

The Trustees have read and understood the Charity Commission guidance on the importance of considering the public benefit when making relevant decisions on our work.

Objectives and Activities

PRCBC's goal is to increase the registration of children and young persons by raising awareness of the need for registration and the importance of registration among those who are entitled to register as citizens. We also aim to provide as much legal assistance as possible, both directly and indirectly, to the children and young people themselves and those who work with them. We assist and represent young people with challenging unlawful refusals and barriers to the registration of children, such as accessibility and fees. We represent British children's complex passport applications when it may be hard for them to prove their status. We work to publicise children's rights to access citizenship and to improve the legal advice available on this.

The principal activity of PRCBC continued to be as a CIO which provides legal advice, information and representation in respect to registering children as British citizens, when they and their families do not have the means to pay for such legal advice and representation. We employ a Supervising Solicitor/CEO who has worked throughout the period of this report. We have grant funding for a second junior solicitor/paralegal and have recruited for this job but without long-term success. During this accounting period, we made plans to recruit a Legal Practice Administrator. Support for the Supervising Solicitor has often been provided through consultancy.

A small part of this work is done through specialist qualified volunteer advisers, who are solicitors and are supervised by our Supervising Solicitor/CEO. These solicitors advise children and young people on the first Saturday of the month. The solicitors advise on their cases and prepare the documents and representations in support of their complex applications to the Home Office for registration as British citizens. If their applications are wrongly refused, we advise and represent them in challenging the refusals including in the higher courts. This higher court work is done by our Supervising Solicitor/CEO.

We provide an unfunded ad hoc, and unadvertised, advice service to lawyers with queries concerning British citizenship rights. During the accounting period, we provided this to over 50 lawyers in response to unsolicited individual queries.

We also provide training for lawyers and other legal advisers and information to social workers and others through information booklets, briefings, articles, blogs and meetings. We fundraise and seek grants and donations towards PRCBC's running costs and to meet our volunteers' expenses

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

COVID-19

Over previous years, because of COVID-19, PRCBC has had to adapt to continue to provide its services in different ways. We have begun to do more of our work from the office again but have continued to deliver some of our services remotely, through zoom and skype and phone consultations, by email and post. We now see more clients in the office. Because of these difficulties, we also continue to run a one-off specialist advice line, often through zoom. We made advice appointments for young people or their carers who could no longer travel for advice, but who could send documents through email and recorded post, with some costs covered by PRCBC, to explain their situation. We ran some training courses online but are now providing in-person training again. All this has presented new challenges to our work and required extra resources, but we have continued to advise and represent children and young people.

Achievements and Performance

PRCBC has been registered as a charity since January 2020 and from March 2020 became an independent organisation, renting its own office space, employing a Supervising Solicitor and paying consultant Legal Administrators. In August 2022 PRCBC became a Charitable Incorporated Organisation. PRCBC celebrated its first 10 years of existence with a reception and launch of our revised and expanded information booklet on children's nationality on 22 November 2022.

In the seven months from September 2022 to March 2023 PRCBC provided initial assistance, advice and representation to over 150 children and young people directly in their applications for British citizenship. Many more benefited indirectly through our awareness-raising work, strategic litigation and wider advocacy. Applications take some time to decide, and during this period nearly all our resolved applications were successful either at initial application or Home Office review, or at pre-action or High Court judicial review stages. PRCBC continued to ensure the high standard of our service, always having in mind that due to the nature of our strategic work some children and young people's cases will go on to be litigated in the higher courts including judicial review proceedings. Several applications did proceed to either a letter before claim or the issue of a claim for judicial review.

PRCBC's challenge to the lawfulness of the £1012 children's citizenship registration fee, continuing from 2019 to 2022, is discussed in our last report. The possibility of a fee waiver for children, and the exemption from fees for children in local authority care, from 22 June 2022, have helped very many children to be registered as British citizens. PRCBC's work on this fee, including by litigation, was crucial, underlining the positive impact our work has and why it is vital that we continue to challenge these barriers via legal and/or other means.

In July 2022, following PRCBC's many successful judicial review applications, the Secretary of State finally acted on her commitment made in settling the claims of five young people assisted by PRCBC to review her casework guidance and published revised guidance. That revision greatly assists many children – particularly children brought to the UK at a young age who have lived here for at least 10 years of their childhood and children in the full care of a local authority. The revision makes clear to the nationality caseworkers that these two groups of children should ordinarily be registered as British citizens on their making an application for that. It also indicates that Home Office support is to be given to local authorities to assist children in their care to secure their rights to British citizenship.

PRCBC's challenge to the Home Office interpretation of "settlement" in relation to persons who were exercising EU Treaty rights of free movement, in the case of AR, continued

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

through the time of this report. The case was heard in the High Court on 12 and 13 October 2022. The case concerns children born in the UK to European (EEA) nationals between October 2000 and July 2006. Children born in the UK between 1 January 1983 and 1 October 2000 (inclusive) to parents exercising Treaty rights had long been regarded as British citizens at birth because their parents were regarded as settled. The Home Office had decided from 2 October 2000 onwards that exercising Treaty rights was no longer sufficient for a person to be settled. Up until the High Court hearing, the Home Office maintained the position that the law on being settled was different before 2 October 2000 from what it was from that date. At the hearing, however, the Home Office changed its position and argued that the law had not changed. Rather, it had been wrong to treat people as settled before 2 October 2000 merely because they were exercising Treaty rights.

At the end of the hearing, the Home Office announced a pause to the processing of all passport applications by people born in the UK to European nationals before October 2000. PRCBC and others pressed the Home Office to make arrangements for the thousands of people potentially affected by the new Home Office position that their parents were not after all settled when exercising Treaty rights between 1 January 1983 and 1 October 2000. The court decision was given on 20 January 2023, the judge agreeing with the Home Office. PRCBC has applied for and been granted permission to appeal to the Court of Appeal. The appeal is to be heard in January 2024. Meanwhile, the pressure on the Home Office to deal justly with the people potentially affected by its changed position led to the British Nationality (Regularisation of Past Practice) Act 2023. This Act was introduced on 24 May 2023 and rushed through Parliament, to guarantee the citizenship rights of people born to parents exercising Treaty rights as the law was understood and applied by the Home Office up to the High Court hearing in October 2022.

During this accounting period, PRCBC has also been representing children and young people with cases concerning the good character requirement, and concerning the lack of fee waivers for adults with disabilities who are entitled to be registered.

PRCBC provided information and briefing to members of both Houses of Parliament on the nationality aspects of the Illegal Migration Bill, which was under consideration in Parliament from 13 March 2023.

Plans for the future

PRCBC will continue its work in advising and representing children and young people about their rights to acquire British citizenship and in disseminating information about the law and practice. We intend to continue to represent complex cases and to challenge unjust refusals through all legal channels. We anticipate that, over the year ahead, our casework will include a more intense focus on challenging the application of a good character requirement for people aged 10 years or older to register rights to British citizenship.

Our application for Specialist Quality Mark (SQM) accreditation was successful at desktop stage on 7 March 2023. We applied for a Legal Aid Agency contract and this has been awarded to us. This due to start from 1 September 2023,

Financial Review

During this seven-month period PRCBC's income was **£149,975** Expenditure was **£109,181**. All funds were used for the provision of legal advice services. Restricted grant income was £72,696. £44,643 brought forward restricted income was spent during the period on salaries for the second member of staff and the supervising solicitor posts. At the period end, we carried forward £190,132.

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

We hold £11,758 VAT from work done under Consonant's legal aid contract. Consonant is now insolvent. We have reported this VAT liability to the company dealing with the insolvency and are awaiting their instructions to settle that liability. This is not PRCBC's money but is held in a separate savings account, ring-fenced to pay at a future date.

a) Reserves

The Board of Trustees recommend that to allow the charity to be managed efficiently, an unrestricted reserve equivalent to at least nine months operating expenditure should be built up. This is to ensure the operating efficiency of the charity and to provide some protection to the organisation from the risk of disruption at short notice due to a lack of funds.

In addition, when setting the target level of reserves, Trustees have considered the nature of our work for young and vulnerable clients, and particularly the complex and drawn-out litigation work that we do, as well as the risk of harm to our beneficiaries' cases during an unorderly transition. We keep this policy under review. Reserves are being built up gradually, as PRCBC is becoming more established.

b) Fundraising

PRCBC has been an independent organisation since March 2020. We are therefore now responsible for all our own management and fundraising. We have a rolling programme of fundraising applications and have succeeded in raising money to continue our work. We are grateful for the grants from the Paul Hamlyn Foundation and the London Legal Support Trust Access to Justice Foundation and Trust for London, which continued. We continue a rolling programme of fundraising. We also receive some small individual donations, some *inter partes* and legal aid consultancy income and costs awarded when we are successful in court cases.

c) Hardship Fund

PRCBC uses a small proportion of its donations and unrestricted funding in order to provide some support for clients, such as paying towards photocopying and postage, and travel to PRCBC's office for appointments, or towards citizenship fees, when people face particular hardship.

Risk Assessment

Trustees have agreed a risk assessment and management policy. The principal identified risks are strategic, regulatory and operational. Risks are addressed in our business plan, together with policies and strategies to mitigate them. We review the policies regularly and our future plans include a more detailed environmental strategy. Our staff and volunteers receive appropriate training. PRCBC is regulated by the Office of the Immigration Services Commissioner (OISC). Our solicitor and volunteer solicitors are regulated by the Solicitors Regulation Authority (SRA). Our supervising solicitor assesses our young people's cases for risk at initial stage and during the life of their case. Trustees consider potential organisational risks and their mitigation regularly.

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Statement of the Trustees' responsibilities

The trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and application of the resources of the charity during the year, and of the state of affairs at the end of the financial year. In preparing these financial statements, the trustees are required to:

- Ensure that suitable accounting policies are established and applied consistently;
- Make judgements and estimates which are reasonable and prudent;
- State whether the applicable accounting standards and statements of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue operations.

The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for their proper application, as required by charity law, and hence for taking reasonable steps for prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the charity, or for publication, is reliable; and
- The charity complies with relevant laws and regulations.

This report was approved by the Directors on 10 January 2024 and signed on their behalf by:



Sue Shutter, Trustee and Treasurer

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Independent Examiner's Report to the Trustees/Directors of the
Project For The Registration of Children as British Citizens
Charity no: 1187681

I report to the charity trustees on my examination of the accounts of the above Charitable Incorporated Organisation (CIO) for the year ended 31st March 2023 set out on pages 10-21.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Independent Examiner
BC Consultancy Services

Dated 11/01/2024

Project for the Registration of Children as British Citizens (PRCBC)				
CIO Charity No: 1187681				
Annual accounts for the period				
Period start date	01/09/2022	To	Period end date	31/03/2023

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted	Restricted	Endowment	Total funds 7	Prior year
		funds	income	funds	MONTHS	funds
		£	£	£	£	
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	1,405			1,405	6,043
Charitable activities	S02	73,027	72,696		145,723	226,041
Other trading activities	S03					
Bank Interest	S04	732			732	86
Separate material item of income - Sale of Goods	S05	1,819			1,819	
Other - Training & Events	S06	296			296	
Total	S07	77,279	72,696		149,975	232,170
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08					
Charitable activities	S09	9,496	99,685		109,181	151,753
Separate material expense item	S10					
Other	S11					
Total	S12	9,496	99,685		109,181	151,753
Net income/(expenditure) before tax for the reporting period						
	S13	67,783	- 26,989		40,794	80,417
Tax payable	S14					
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	67,783	- 26,989		40,794	75,717
Net gains/(losses) on investments	S16					
Net income/(expenditure) Extraordinary items	S17	67,783	- 26,989		40,794	75,717
Transfers between funds	S18					
Other recognised gains/(losses):	S19					
Gains and losses on revaluation of fixed assets for the charity's own use	S20					
Other gains/(losses)	S21					
Net movement in funds	S22	67,783	- 26,989		40,794	75,717
Reconciliation of funds:						
Total funds brought forward	S23	104,695	44,643		149,338	73,621
Total funds carried forward	S24	172,478	17,654		190,132	149,338

Project for the Registration of Children as British Citizens (PRCBC)
CIO Charity No: 1187681

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year 7 MONTHS £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		-	-	-	-	-
Current assets							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors/Prepayments (Note 19)	B07					1,844	1,944
Investments (Note 17.4)	B08						
Cash at bank and in hand (Note 24)	B09					201,980	150,205
Total current assets	B10					203,824	152,149
Creditors: amounts falling due within one year (Note 20)	B11					1,934	2,811
Net current assets/(liabilities)	B12					201,890	149,338
Total assets less current liabilities	B13					201,890	149,338
Creditors: amounts falling due after one year (Note 20)	B14					11,758	
Provisions for liabilities	B15						
Total net assets or liabilities	B16					190,132	149,338
Funds of the Charity							
Endowment funds (Note 27)	B17						
Restricted Income funds (Note 27)	B18			17,654		17,654	44,643
Unrestricted funds	B19		172,478			172,478	104,695
Revaluation reserve	B20						
Fair value reserve	B21						
Total funds	B22		172,478	17,654		190,132	149,338

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of all the trustees/directors

Name		Date of approval dd/mm/yyyy
Susan M. Shutter.		10/01/24

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

YES

*-Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP):

Yes*

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓		

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
	✓	

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
	✓	

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓		

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
	✓	

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
	✓	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓		

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES							
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 ASSETS							
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<input type="text"/>					
	They are valued at cost.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.	<input type="text"/>					
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,405	-	-	1,405	6,043
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,405	-	-	1,405	6,043
Charitable activities:		73,027	72,696	-	145,723	226,041
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	73,027	72,696	-	145,723	226,041
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	
Income from investments:	Interest income	732	-	-	732	86
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	732	-	-	732	86
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	1,819	-	-	1,819	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other - Training & Events	296	-	-	296	-
	Total	2,115	-	-	2,115	-
TOTAL INCOME		77,279	72,696	-	149,975	232,170

Note 6

Expenditure

Analysis	This year - 7 months			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
	£			£		
Expenditure on raising funds:						
Incurred seeking donations	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-
Incurred seeking grants	-	-	-	4,700	-	4,700
Operating membership schemes	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-
Operating a trading company	-	-	-	-	-	-
Advertising, marketing, direct mail	-	-	-	-	-	-
Start up costs incurred in	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-
Cost of obtaining investment	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-
Intellectual property licencing	-	-	-	-	-	-
Rent collection, property repairs	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on raising	-	-	-	4,700	-	4,700
Expenditure on charitable activities:						
	9,496	99,685	109,181	17,067	134,686	151,753
Total expenditure on charitable activities	9,496	99,685	109,181	17,067	134,686	151,753
Other						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-
TOTAL EXPENDITURE	9,496	99,685	109,181	17,067	134,686	156,453

Note 10 Details of certain types of expenditure**Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
400	750
-	-
-	-

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	32,825	56,053
Social security costs	1,560	1,629
Pension costs (defined contribution scheme)	90	168
Other employee benefits		-
Total staff costs	34,474	57,850

This year:

Please provide details of expenditure on staff

N/A

Last year:

Please provide details of expenditure on staff

N/A

Please give details of the number of employees whose total employee benefits

No employees received employee benefits

NONE

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
Total	2	2

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
90	168

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

	This year	Last year
	£	£
	-	-
	1,844	1,944.0
	0	-
Total	1,844	1,944.0

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors		1,796	-	-
Client Account B/S	11,757	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	1,479	1,014	-	-
Other creditors	455		-	-
Total	13,691	2,810	-	-

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)	
Short term deposits	
Cash at bank and on hand	
Other	
Total	

This year £	Last year £
-	-
-	-
201,980	150,205
	-
201,980	150,205

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Access to Justice Foundation (CJF)	R			42,196	- 30,000			12,196
Paul Hamlyn Foundation	R		44,643		- 39,186			5,457
Trust for London	R			30,500	- 30,500			-
Casework Income	UR		96,012	73,027	- 7,421			161,618
Donations	UR		6,043	1,405	- 2,074			5,374
Training & Events Income	UR		2,554	296				2,850
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	UR		86	2,551	-	-	-	2,637
Total Funds as per balance sheet			149,338	149,975	- 109,181	-	-	190,132

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

England & Wales - Charity number 1187681

Accounts

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Company Registration No 09713482

(to 4 August 2022)

Charity Registration No 1187681

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS (PRCBC)

Trustees Report and Financial Statements
For the Year Ended 31 August 2022

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PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

The Trustees present their report and the financial statements for the year ended 31 August 2022

Reference and Administrative details

Trustees/Directors	Carol Bohmer Pauline Gooderson Susan Shutter Precious Arabambi (resigned 9 February 2023) Rita Chadha Valerie Clark (resigned 24 January 2022) Jose Luis Herrera Santos (appointed 20 June 2022, resigned 13 February 2023) Toni-Ann Murphy (appointed 1 March 2023) Astalli Rasidaki
Company Number	09713482 (up to 4 August 2022)
Charity Number	1187681
Registered Office	174 Hammersmith Road London W6 7JP
Independent Examiner	Beverley Campbell BC Consultancy Services 15 Fairthorn Road London SE7 7RL
Bankers	Co-operative Bank P. O. Box 250 Skelmersdale WN8 6WT Unity Trust Bank P. O. Box 7193 Willenhall WV1 9DG

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Structure, Governance and Management

Until 4 August 2022, PRCBC was a registered charitable company limited by guarantee, following incorporation on 3 August 2015 – number 09713482. The organisation was governed by the regulations set out in its governing document, its Memorandum and Articles and was run by a voluntary Management Committee. PRCBC was registered as a charity on 31 January 2020 – number 1187681 – and its Management Committee became its charity Trustees. We converted our status to a Charitable Incorporated Organisation with effect from 4 August 2022. This is therefore our last set of accounts as a limited company.

The Trustees appoint new Trustees by agreement, recruiting on the basis of their skills and knowledge relevant to PRCBC's needs, and to fill gaps in skills of existing Trustees. They are appointed for up to a three-year term, with the possibility of renewal.

Public Benefit

The Charitable Objects of PRCBC are:

1. To promote social inclusion for the public benefit by the provision of legal advice, aid, assistance and services in relation to British citizenship claims for children and young people; and
2. The prevention and relief of poverty by the provision of legal advice, aid, assistance and services in relation to registering children and young people as British citizens, or establishing their existing British citizenship, primarily to such persons who could not otherwise obtain such provision due to lack of means; and
3. The advancement of education, particularly but not limited to matters relating to the legal framework of British citizenship status; and
4. To promote human rights in the United Kingdom (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations and the European Convention on Human Rights and other Council of Europe Conventions and Declarations, the Human Rights Act 1998 and the Equality Act 2010) by all or any of the following means:
 - A. Monitoring, documenting and researching issues relating to children and young people obtaining British citizenship or establishing their British citizenship status and conducting and disseminating research on these issues.
 - B. Commenting on legislation and policies relating to the citizenship rights of children and young people.
 - C. Raising awareness of the rights of eligible children and young people to register as British citizens.
 - D. Obtaining redress for children and young people in relation to British citizenship claims, including through redress through the courts.

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

E. Relieving need among children and young people in relation to their rights to British citizenship.

F. Contributing to the sound administration of human rights law.

G. Raising awareness and promoting support for children and young people's citizenship rights.

H. Advocacy on children and young people's citizenship rights.

I. Eliminating infringements of children and young people's citizenship rights.

The Trustees have read and understood the Charity Commission guidance on the importance of considering the public benefit when making relevant decisions on our work.

Objectives and Activities

PRCBC's goal is to increase the registration of children and young persons by raising awareness of the need for registration and the importance of registration among those who are entitled to register as citizens. We also aim to provide as much legal assistance as possible, both directly and indirectly, to the children and young people themselves and those who work with them. We assist and represent young people with challenging unlawful refusals and barriers to the registration of children, such as accessibility and fees. We represent British children's complex passport applications when it may be hard for them to prove their status. We work to publicise children's rights to access citizenship and to improve the legal advice available on this.

The principal activity of PRCBC continued to be that of a company limited by guarantee, a charity and subsequently a CIO, which provides legal advice, information and representation in respect to registering children as British citizens, when they and their families do not have the means to pay for such legal advice and representation. We employ a Supervising Solicitor/CEO who has worked throughout the year. We have grant funding for a second junior solicitor/paralegal and have recruited for this job but without long-term success. We plan now to recruit a Legal Practice Administrator. Support for the Supervising Solicitor has often been provided through consultancy.

A small part of this work is done through specialist qualified volunteer advisers, who are solicitors and are supervised by our Supervising Solicitor/CEO. These solicitors advise children and young people on the first Saturday of the month. They advise on their cases and prepare the documents and representations in support of their complex applications to the Home Office for registration as British citizens. If their applications are wrongly refused, we advise and represent them in challenging the refusals including in the higher courts.

We also provide training for lawyers and other legal advisers and information to social workers and others through information booklets, briefings, articles, blogs and meetings. We fundraise and seek grants and donations towards PRCBC's running costs and to meet our volunteers' expenses.

COVID-19

During this and the previous year, because of COVID-19, PRCBC has had to adapt to continue to provide its services in different ways. The work continued throughout the pandemic and we did not furlough any of our staff. Most of our volunteers continued to work in person at our

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office. We set up safety measures during the pandemic (separate rooms, masks, sanitising, temperatures taken, zoom meetings even when in the same building). We have begun to do more of our work from the office but have continued to deliver some of our services remotely, through zoom and skype and phone consultations, by email and post. We now see more clients in the office. Because of these difficulties, we also continue to run a one-off specialist advice line, often through zoom. We made advice appointments for young people or their carers who could no longer travel for advice, but who could send documents through email and recorded post, with some costs covered by PRCBC, to explain their situation. We ran some training courses online but have now started providing in-person training again. All this has presented new challenges to our work and required extra resources but we have continued to advise and represent children and young people.

Achievements and Performance

PRCBC has been registered as a charity since January 2020 and from March 2020 became an independent organisation, renting its own office space and employing a Supervising Solicitor and paying a consultant Legal Administrator. In August 2022 PRCBC became a Charitable Incorporated Organisation.

In the year September 2021 to August 2022 PRCBC advised or represented hundreds of children and young people directly in their applications for British citizenship. Many more benefited indirectly, through our awareness-raising work and strategic litigation. Applications take some time to decide, and during this period nearly all our resolved applications were successful either at initial application or at review, or after successful judicial review claims. PRCBC continued to ensure the high standard of our service, always having in mind that due to the nature of our strategic work some of these children's cases will go on to be litigated in the higher courts including judicial review proceedings. Several applications did proceed to either a letter before claim or the issue of a judicial review claim, to wider benefit.

PRCBC continued its challenge to the lawfulness of the £1012 children's citizenship registration fee. In December 2019, the High Court found that, on the basis of "**a mass of evidence**", a significant number of children growing up in low and middle income families cannot afford these fees unless their parents or carers make "**unreasonable sacrifices**."¹ It also found, on that same evidence, that by excluding children from their citizenship rights, the fee makes them "**feel alienated, excluded, isolated, 'second-best', insecure and not fully assimilated into the culture and social fabric of the UK**."² In February 2021, the Court of Appeal emphasised that for many children of single parents on state benefits, "**it is difficult to see how the fee could be afforded at all**."³ On this basis, both courts declared that the Secretary of State has set the fee unlawfully by failing to give consideration to the best interests of children.

PRCBC also challenged whether the regulation that set the fee of £1012 for a child to be registered as a British citizen is unlawful, by having the practical effect of making it unaffordable for children to exercise their statutory rights to be registered as British citizens and so rendering those rights nugatory. This part of PRCBC's challenge was heard by the Supreme Court on 23

¹ *R (Project for the Registration of Children as British Citizens, A & O) v Secretary of State for the Home Department* [2019] EWHC 3536 (Admin), paragraph 20

² *ibid*, paragraph 21

³ *R (Project for the Registration of Children as British Citizens & O) v Secretary of State for the Home Department* [2021] EWCA Civ 193, paragraph 31

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and 24 June 2021, with its judgement promulgated on 2 February 2022.⁴ It was not successful, but this did not disturb PRCBC's success in demonstrating the fee to have been unlawfully set by reason of the failure to consider children's best interests.

After the Supreme Court decision, the Home Office reconsidered its practice and policy in relation to its legal duty to consider children's best interests, and announced on 22 June 2022 that children in local authority care would be exempted from the fee and that fee waivers could be available for other children if they and their parents/carers could not afford the fee.

PRCBC's work on this case was crucial, highlighting the importance of British citizenship to children and young people as well as how being excluded from it can be harmful to their sense of identity. The result and the existence of fee waivers underline the positive impact our work has and why it is vital that we continue to challenge these barriers via legal or other means.

In April 2021, PRCBC assisted five children in litigation before the High Court challenging the Secretary of State's guidance and decision-making on applications for registration as a British citizen under section 3(1) of the British Nationality Act 1981. That section provides an unfettered discretion for the Secretary of State to register a child as such a citizen. PRCBC has acted for and assisted many children with such cases over many years. The five children's cases, like previous cases, were settled by the Secretary of State, who registered each child as a British citizen, paid legal costs and agreed to review her section 3(1) guidance. In July 2022, the Secretary of State finally acted on her review of that guidance and published revised guidance. That revision greatly assists many children – particularly children brought to the UK at a young age who have lived here for at least 10 years of their childhood and children in the full care of a local authority. The revision makes clear to the nationality caseworkers that these two groups of children should ordinarily be registered as British citizens on their making an application for that. It also indicates that Home Office support is to be given to local authorities to assist children in their care to secure their rights to British citizenship.

The Nationality and Borders Act 2022 was under consideration in Parliament between July 2021 and April 2022. PRCBC produced briefings for interested members of both Houses on the nationality measures.

Plans for the future

PRCBC will continue its work in advising and representing children and young people about their rights to acquire British citizenship and in disseminating information about the law and practice. We intend to continue to represent complex cases and to challenge unjust refusals through all legal channels. We have applied for Specialist Quality Mark (SQM) accreditation and for a Legal Aid Agency contract.

Financial Review

During the year PRCBC's income was £232,170 (2020-21 - £135,147). Expenditure was £156,453 (2020-21 - £128,273). All funds were used for the provision of legal advice services.

a) Reserves

The Board of Trustees recommend that to allow the charity to be managed efficiently, an unrestricted reserve equivalent to at least six months operating expenditure should be built up.

⁴ <https://www.supremecourt.uk/cases/uksc-2021-0063.html>

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This is to ensure the operating efficiency of the charity and to provide some protection to the organisation from the risk of disruption at short notice due to a lack of funds.

In addition, when setting the target level of reserves, Trustees have considered the nature of our work for young and vulnerable clients, and particularly the complex and drawn-out litigation work that we do, as well as the risk of harm to our beneficiaries' cases during an unorderly transition. We keep this policy under review. Reserves are being built up gradually, as PRCBC is becoming more established.

At the accounts' year end, we held £150,831 in the bank, £44,643 is restricted for expenditure on salaries for the second member of staff and the supervising solicitor posts, thus £106,188 is available for our future ongoing costs. At the year-end, we held £61,786 as reserves.

b) Fundraising

PRCBC has been an independent organisation since March 2020. We are therefore now responsible for all our own management and fundraising. We have a rolling programme of fundraising applications and have succeeded in raising money to continue our work. In April 2022 the Paul Hamlyn Foundation granted us £200,000 over the next four years, with £60,00 received in this year. We carried forward to this financial year £59,329 received in the financial year 2020-21 from Therium Access and the Access to Justice Foundation's Community Justice Fund and we received the final £60,000 of the Trust for London's two-year grant of £120,000. We continue a rolling programme of fundraising. We also receive some small individual donations, some inter partes and legal aid consultancy income and costs awarded when we are successful in court cases.

Risk Assessment

Trustees have agreed a risk assessment and management policy. The principal identified risks are strategic, regulatory and operational. Risks are addressed in our business plan, together with policies and strategies to mitigate them. We review the policies regularly and our future plans include a more detailed environmental strategy. Our staff and volunteers receive appropriate training. PRCBC is regulated by the Office of the Immigration Services Commissioner. Our solicitor and volunteer solicitors are regulated by the Solicitors Regulation Authority (SRA) Our supervising solicitor assesses our young people's cases for risk at initial stage and during the life of the case. Trustees consider potential organisational risks and their mitigation regularly.

Statement of the Trustees' responsibilities

The trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and application of the resources of the charity during the year, and of the state of affairs at the end of the financial year. In preparing these financial statements, the trustees are required to:

- Ensure that suitable accounting policies are established and applied consistently;
- Make judgements and estimates which are reasonable and prudent;
- State whether the applicable accounting standards and statements of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue operations

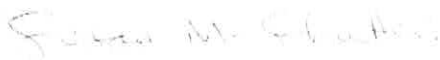
The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting

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records which disclose the financial position of the charity 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 charity and for their proper application, as required by charity law, and hence for taking reasonable steps for prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively
- All assets are safeguarded against unauthorised use or disposition and are properly applied
- Proper records are maintained and financial information used within the charity, or for publication, is reliable
- The charity complies with relevant laws and regulations

This report was approved by the Directors on 15.05.2023 and signed on their behalf by:



Sue Shutter, Trustee and Treasurer

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Independent Examiner's Report to the Trustees/Directors of the
Project For The Registration of Children as British Citizens
Charity no: 1187681 Company no: 9713482

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2022 set out on pages 10 to 21.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Beverley Campbell
Independent Examiner
BC Consultancy Services

Dated 21/05/2023

Charity Name Project for the Registration of Children as British Citizens (PRCBC)	Charity No	1187681	
	Company No	9713482	
Annual accounts for the period			
Period start date	01/09/2021	To	Period end date 31/08/2022

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds Restated F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	6,043			6,043	4,368
Charitable activities	S02	80,866	145,175		226,041	130,779
Other trading activities	S03					-
Bank Interest	S04	86			86	-
Separate material item of income	S05					-
Other - Interest Income	S06				-	-
Total	S07	86,995	145,175		232,170	135,147
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	4,700			4,700	-
Charitable activities	S09	17,067	134,686		151,753	128,273
Separate material expense item	S10					-
Other	S11					-
Total	S12	21,767	134,686		156,453	128,273
Net income/(expenditure) before tax for the reporting period	S13	65,228	10,489		75,717	6,874
Tax payable	S14					-
Net income/(expenditure) after tax before investment gains/(losses)	S15	65,228	10,489		75,717	6,874
Net gains/(losses) on investments	S16					-
Net income/(expenditure) Extraordinary items	S17	65,228	10,489		75,717	6,874
Transfers between funds	S18					-
Other recognised gains/(losses):	S19					-
Gains and losses on revaluation of fixed assets for the charity's own use	S20					-
Other gains/(losses)	S21					-
Net movement in funds	S22	65,228	10,489		75,717	6,874
Reconciliation of funds:						
Total funds brought forward	S23	40,960	34,154		75,114	68,241
Total funds carried forward	S24	106,188	44,643		150,831	75,114

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year Restated £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	1,338	-	-	1,338	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	107,593	44,644	-	152,237	81,936
Total current assets	B10	108,931	44,644	-	153,575	81,936
Creditors: amounts falling due within one year (Note 20)	B11	2,743	-	-	2,743	6,821
Net current assets/(liabilities)	B12	106,188	44,644	-	150,832	75,115
Total assets less current liabilities	B13	106,188	44,643	-	150,832	75,115
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	106,188	44,643	-	150,832	75,115
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted Income funds (Note 27)	B18	-	44,643	-	44,643	-
Unrestricted funds	B19	106,188	-	-	106,188	-
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	106,188	44,643	-	150,831	75,115

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
SUSAN M SHUTTER	15/05/2023

Note 1 Basis of preparation

This section should be completed by all charities

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

YES

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note ().

Yes* -Tick as appropriate

No*

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes* -Tick as appropriate

No*

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.6 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes* -Tick as appropriate

No*

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓

Note 2

2.2 INCOME

Accounting policies

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓		

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
	✓	

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
	✓	

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓		

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
	✓	

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
	✓	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓		

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES							
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 ASSETS							
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least						
	They are valued at cost.						
	The depreciation rates and methods used are disclosed in note 14.						
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3

Income

	Analysis of Income			Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts			6,043	-	-	6,043	4,368
	Gift Aid			-	-	-	-	-
	Legacies			-	-	-	-	-
	General grants provided by government/other charities			-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations			-	-	-	-	-
	Donated goods, facilities and services			-	-	-	-	-
	Other			-	-	-	-	-
	Total			6,043	-	-	6,043	4,368
Charitable activities:				80,866	145,175	-	226,041	107,822
				-	-	-	-	-
				-	-	-	-	-
	Other			-	-	-	-	-
	Total			80,866	145,175	-	226,041	107,822
Other trading activities:				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
	Other			-	-	-	-	-
	Total			-	-	-	-	-
Income from Investments:	Interest income			86	-	-	86	-
	Dividend income			-	-	-	-	-
	Rental and leasing income			-	-	-	-	-
	Other			-	-	-	-	-
	Total			86	-	-	86	-
Separate material item of Income				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
	Total			-	-	-	-	-
Other:	Conversion of endowment funds into income			-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use			-	-	-	-	-
	Gain on disposal of a programme related investment			-	-	-	-	-
	Royalties from the exploitation of intellectual property rights			-	-	-	-	-
	Other			-	-	-	-	-
	Total			-	-	-	-	-
TOTAL INCOME				66,995	145,175	-	232,170	112,190

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£				£			
Expenditure on raising funds:								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	4,700	-	-	4,700	-	-	-	-
Operating membership schemes	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail	-	-	-	-	-	-	-	-
Start up costs incurred in	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing	-	-	-	-	-	-	-	-
Rent collection, property repairs	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising	4,700	-	-	4,700	-	-	-	-
Expenditure on charitable activities:								
	17,067	134,686	-	151,753	17,695	110,578	-	128,273
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	17,067	134,686	-	151,753	17,695	110,578	-	128,273
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	21,767	134,686	-	156,453	17,695	110,578	-	128,273

Note 10 Details of certain types of expenditure**Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	750	750
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	13	13

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	56,053	48,804
Social security costs	1,629	2,044
Pension costs (defined contribution scheme)	168	54
Other employee benefits	-	-
Total staff costs	57,850	50,902

This year:

Please provide details of expenditure on staff

N/A

Last year:

Please provide details of expenditure on staff

N/A

Please give details of the number of employees whose total employee benefits

No employees received employee benefits

NONE

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	1
Governance	-	-
Other	-	-
Total	2	1

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
168	54

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
1,338	-
0	-
Total 1,338	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,729	3,531	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	1,014	3,291	-	-
Other creditors	-	-	-	-
Total	2,743	6,822	-	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	152,236	81,936
Other	-	-
Total	152,236	81,936

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period
 Please give details of the movements of material individual funds in the reporting period together with a balancing figure for Other funds (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet

Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR- unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Therium Access	R		34,154		- 34,154			-
Access to Justice Foundation (CJF)	R			25,175	- 25,175			0
Paul Hamlyn Foundation	R			60,000	- 15,357			44,643
Trust for London	R			60,000	- 60,000			
Casework Income	UR		40,960	78,312	- 21,767			97,505
Donations	UR		-	6,043	-	-	-	6,043
Training & Events Income	UR		-	2,554	-	-	-	2,554
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)								
Bank Interest			-	-	-	-	-	86
Total Funds as per balance sheet			75,114	232,084	- 156,453	-	-	150,831

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

England & Wales - Charity number 1187681

Accounts

Company Registration No 09713482
Charity Registration No 1187681

**PROJECT FOR THE REGISTRATION OF CHILDREN
AS BRITISH CITIZENS (PRCBC)**

Trustees Report and Financial Statements
For the Year Ended 31 August 2021

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PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

The Trustees present their report and the financial statements for the year ended 31 August 2021

Reference and Administrative details

Trustees/Directors	Carol Bohmer Pauline Gooderson Susan Shutter Precious Arabambi Rita Chadha Valerie Clark (Resigned 24/01/2022) Astalli Rasidaki
Company Number	09713482
Charity Number	1187681
Registered Office	174 Hammersmith Road London W6 7JP
Independent Examiner	Beverley Campbell BC Consultancy Services 15 Fairthorn Road London SE7 7RL
Bankers	Co-operative Bank P. O. Box 250 Skelmersdale WN8 6WT Unity Trust Bank P. O. Box 7193 Willenhall WV1 9DG

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Structure, Governance and Management

PRCBC is a registered charitable company limited by guarantee, following incorporation on 3 August 2015 – number 09713482. The organisation is governed by the regulations set out in its governing document, its Memorandum and Articles and is run by a voluntary Management Committee. PRCBC was registered as a charity on 31 January 2020 – number 1187681 – and its Management Committee became its charity Trustees. We intend to convert to a Charitable Incorporated Organisation during the next year.

The Trustees appoint new Trustees by agreement, recruiting on the basis of their skills and knowledge relevant to PRCBC's needs, and in relation to gaps in skills of existing Trustees. They are appointed for up to a three-year term, with the possibility of renewal.

Public Benefit

The Charitable Objects of PRCBC are:

1. To promote social inclusion for the public benefit by the provision of legal advice, aid, assistance and services in relation to British citizenship claims for children and young people; and
2. The prevention and relief of poverty by the provision of legal advice, aid, assistance and services in relation to registering children and young people as British citizens, or establishing their existing British citizenship, primarily to such persons who could not otherwise obtain such provision due to lack of means; and
3. The advancement of education, particularly but not limited to matters relating to the legal framework of British citizenship status; and
4. To promote human rights in the United Kingdom (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations and the European Convention on Human Rights and other Council of Europe Conventions and Declarations, the Human Rights Act 1998 and the Equality Act 2010) by all or any of the following means:
 - A. Monitoring, documenting and researching issues relating to children and young people obtaining British citizenship or establishing their British citizenship status and conducting and disseminating research on these issues.
 - B. Commenting on legislation and policies relating to the citizenship rights of children and young people
 - C. Raising awareness of the rights of eligible children and young people to register as British citizens.
 - D. Obtaining redress for children and young people in relation to British citizenship claims, including through redress through the courts.
 - E. Relieving need among children and young people in relation to their rights to British citizenship.
 - F. Contributing to the sound administration of human rights law.

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

- G. Raising awareness and promoting support for children and young people's citizenship rights.
- H. Advocacy on children and young people's citizenship rights.
- I. Eliminating infringements of children and young people's citizenship rights.

The Trustees have read and understood the Charity Commission guidance on the importance of considering the public benefit when making relevant decisions on our work.

Objectives and Activities

PRCBC's goal is to increase the registration of children and young persons by raising awareness of the need for registration and the importance of registration among those who are entitled to register as citizens. We also aim to provide as much legal assistance as possible, both directly and indirectly, to the children and young people themselves and those who work with them. We assist and represent young people with challenging unlawful refusals and barriers to the registration of children, such as accessibility and fees. We work to publicise children's rights to access citizenship and to improve the legal advice available on this.

The principal activity of PRCBC continued to be that of a company limited by guarantee and a charity, which provides legal advice, information and representation in respect to registering children as British citizens, when they and their families do not have the means to pay for such legal advice and representation. We employ a Supervising Solicitor/CEO and a Paralegal; the latter post has proved difficult to recruit and has often been filled through consultancy.

A small part of this work is done through specialist qualified volunteer advisers, who are solicitors, supervised by our CEO and solicitor, who advise children and young people on the first Saturday of the month. They advise on their cases and prepare the documents and representations in support of their applications to the Home Office for registration as British citizens. If their applications are wrongly refused, we advise and represent them in challenging the refusals including in the higher courts.

We also provide training for lawyers, other legal advisers and information to social workers and others through leaflets, briefings, articles, blogs and meetings. Our youth consultants, young people who have benefited from PRCBC's expertise, spread information to other young people and advise PRCBC's trustees. We fundraise and seek grants and donations towards PRCBC's running costs and to meet our volunteers' expenses.

COVID-19

During this year, because of COVID-19, PRCBC has had to adapt to continue to provide its services in different ways. The work continued throughout and we did not furlough any of our staff. We have not been doing much of our work from the office but have delivered some of our services remotely, through zoom and skype and phone consultations, by email and post. We have rarely seen clients in the office, and some of our Saturday solicitor volunteers have worked remotely, others in the office with full health and safety measures in place. Because of these difficulties, we also continue to run a one-off specialist telephone advice line. We made telephone advice appointments for young people or their carers who could no longer travel for advice, but who could send documents through email and recorded post, with some costs covered by PRCBC, to explain their situation. We ran training courses online. All this has presented new challenges to our work and required extra resources but we have continued to advise and represent children and young people.

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Achievements and Performance

PRCBC has been registered as a charity since January 2020 and from March 2020 became an independent organisation, renting its own office space and employing a Supervising Solicitor and paying a consultant Legal Administrator.

In the year September 2020 to August 2021 PRCBC advised or represented hundreds of children and young people directly in their applications for British citizenship. Many more benefited indirectly, through our awareness-raising work and strategic litigation. Applications take some time to decide, and during this period all our resolved applications were successful either at initial application or at review, or after successful judicial review claims. PRCBC continued to ensure the high standard of our service, always having in mind that due to the nature of our strategic work some of these children's cases will go on to be litigated in the higher courts including judicial review proceedings. Several applications did proceed to either a letter before claim or the issue of a judicial review claim, to wider benefit.

PRCBC continued its challenge to the lawfulness of the £1012 children's citizenship registration fee. In December 2019, the High Court found that the Secretary of State on the basis of "**a mass of evidence**" that a significant number of children growing up in low and middle income families cannot afford these fees unless their parents or carers make "**unreasonable sacrifices**".¹ It also found, on that same evidence, that by excluding children from their citizenship rights, the fee makes them "**feel alienated, excluded, isolated, 'second-best', insecure and not fully assimilated into the culture and social fabric of the UK.**"² In February 2021, the Court of Appeal emphasised that for many children of single parents on state benefits, "**it is difficult to see how the fee could be afforded at all.**"³ On this basis, both courts declared that the Secretary of State has set the fee unlawfully by failing to give consideration to the best interests of children. The Secretary of State remains to address the finding that she has set the fee unlawfully by failing to give consideration to the best interests of children.

Securing these findings is crucial, as they highlight the importance of British citizenship to children and young people as well as how being excluded from it can be harmful to their sense of identity. They also underline the positive impact our work has and why it is vital that we continue to challenge these barriers via legal or other means.

PRCBC also challenged whether the regulation that set the fee of £1,012 for a child to be registered as a British citizen is unlawful, by having the practical effect of making it unaffordable for children to exercise their statutory rights to be registered as British citizens and so rendering those rights nugatory. This part of PRCBC's challenge was heard by the Supreme Court on 23 and 24 June 2021 but its judgement did not come out during this year.

Child O, one of the children in this case, who is now British, said:

"At school, I have lots of friends, they are all British. It makes me sad that I was born here and I'm now 14 but do not have citizenship. I'm no different to my friends but I can't share my

¹ *R (Project for the Registration of Children as British Citizens, A & O) v Secretary of State for the Home Department* [2019] EWHC 3536 (Admin), paragraph 20

² *ibid*, paragraph 21

³ *R (Project for the Registration of Children as British Citizens & O) v Secretary of State for the Home Department* [2021] EWCA Civ 193, paragraph 31

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

feelings about not having my citizenship as I worry that they won't accept me. I feel very let down and alone."

Plans for the future

PRCBC will continue its work in advising and representing children and young people about their rights to acquire British citizenship. We intend to continue to represent complex cases and to challenge unjust refusals through all legal channels.

Financial Review

During the year PRCBC's income was £135,147 (2019-20 - £116,320). Expenditure was £128,273 (2019-20 - £62,157). All funds were used for the provision of legal advice services.

a) Reserves

PRCBC has a target reserves policy of at least six months operating costs, that is, around £72,000. We need this because of the nature of our work for young and vulnerable clients, including the complex and long-drawn-out litigation work that we do. This is being built up gradually, over the next couple of years, as PRCBC becomes more established, and stood at £40,700 at the end of 2021. At the accounts year end, we held £75,114 in the bank, £30,285 is restricted for expenditure on the paralegal and the supervising solicitor posts, with £44,829 unrestricted, and thus available for other future costs and for reserves.

b) Fundraising

PRCBC has been an independent organisation since March 2020. We are therefore now responsible for all our own management and fundraising. During the last financial year, PRCBC received grants from Therium Access of £69,350 in April 2020, and £40,000 in July 2021. The Community Justice Foundation granted us £27,264 in September 2020. Trust for London has made us a grant of £120,00, over two years, and we received the first instalment of £29,500 in April 2021. We continue a rolling programme of fundraising. We also receive individual donations, some legal aid consultancy income and small costs awarded to us when we are successful in court cases.

Risk Assessment

Trustees have agreed a risk assessment and management policy. The principal identified risks are strategic, regulatory and operational. Risks are addressed in our business plan, together with policies and strategies to mitigate them. Our staff and volunteers receive appropriate training. PRCBC is regulated by the Office of the Immigration Services Commissioner. Our solicitor and volunteer solicitors are regulated by the Solicitors Regulation Authority (SRA) Our supervising solicitor assesses cases for risk before PRCBC takes them on. Trustees consider potential organisational risks and their mitigation regularly.

Statement of the Trustees' responsibilities

The trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and application of the resources of the charity during the year, and of the state of affairs at the end of the financial year. In preparing these financial statements, the trustees are required to:

- Ensure that suitable accounting policies are established and applied consistently;
- Make judgements and estimates which are reasonable and prudent;

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

- State whether the applicable accounting standards and statements of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue operations

The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose the financial position of the charity 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 charity and for their proper application, as required by charity law, and hence for taking reasonable steps for prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively
- All assets are safeguarded against unauthorised use or disposition and are properly applied
- Proper records are maintained and financial information used within the charity, or for publication, is reliable
- The charity complies with relevant laws and regulations

This report was approved by the Directors on 11th April 2022 and signed
on their behalf by:



Sue Shutter, Trustee and Treasurer

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Independent Examiner's Report to the Trustees/Directors of the
Project For The Registration of Children as British Citizens
Charity no: 1187681 Company no: 9713482

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021 set out on pages 9 to 19.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Beverley Campbell
Independent Examiner
BC Consultancy Services

Dated 12/04/2022

Charity Name Project for the Registration of Children as British Citizens (PRCBC)		Charity No	1187681
		Company No	9713482
Annual accounts for the period			
Period start date	01/09/2020	To	Period end date 31/08/2021

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds Restated
		£	£	£	£	
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	4,368			4,368	8,498
Charitable activities	S02	29,082	101,697		130,779	107,822
Other trading activities	S03					-
Investments	S04					-
Separate material item of income	S05					-
Other	S06					-
Total	S07	33,450	101,697		135,147	116,320
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08					-
Charitable activities	S09	17,695	110,578		128,273	62,157
Separate material expense item	S10					
Other	S11					-
Total	S12	17,695	110,578		128,273	62,157
Net income/(expenditure) before tax for the reporting period						
	S13	15,755	- 8,881		6,874	54,163
Tax payable	S14					-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	15,755	- 8,881		6,874	54,163
Net gains/(losses) on investments	S16					-
Net income/(expenditure) Extraordinary items	S17	15,755	- 8,881		6,874	54,163
Transfers between funds	S18					
Other recognised gains/(losses):	S19				-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20					-
Other gains/(losses)	S21					-
Net movement in funds	S22	15,755	- 8,881		6,874	54,163
Reconciliation of funds:						
Total funds brought forward	S23	29,074	39,166		68,240	14,077
Total funds carried forward	S24	44,829	30,285		75,114	68,240

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year Restated £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	44,829	37,107	-	81,936	70,100
Total current assets		B10	44,829	37,107	-	81,936	70,100
Creditors: amounts falling due within one year	(Note 20)	B11	-	6,822	-	6,822	1,860
Net current assets/(liabilities)		B12	44,829	30,285	-	75,114	68,240
Total assets less current liabilities		B13	44,829	30,285	-	75,114	68,240
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	44,829	30,285	-	75,114	68,240
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	30,285	-	30,285	-
Unrestricted funds		B19	44,829	-	-	44,829	-
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	44,829	30,285	-	75,114	68,240

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Susan M. Shutter	11/04/22

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
Susan M. Shutter	11/04/22
Susan M Shutter	Print name

Note 2

Accounting policies

2.2 INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓		

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
	✓	

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
	✓	

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓		

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
	✓	

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
	✓	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓		

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓		
Income from Interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
				✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		✓		
Settlement of Insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		✓		
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
				✓
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓

Note 3		Income		Analysis of income			Total funds £	Prior year £
				Unrestricted funds	Restricted income funds	Endowment funds		
Donations and legacies:	Donations and gifts	4,368	-	-	4,368	8,498		
	Gift Aid	-	-	-	-	-		
	Legacies	-	-	-	-	-		
	General grants provided by government/other charities	-	-	-	-	-		
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-		
	Donated goods, facilities and services	-	-	-	-	-		
	Other	-	-	-	-	-		
	Total	4,368	-	-	4,368	8,498		
Charitable activities:		29,082	101,697	-	130,779	107,822		
		-	-	-	-	-		
		-	-	-	-	-		
	Other	-	-	-	-	-		
	Total	29,082	101,697	-	130,779	107,822		
Other trading activities:		-	-	-	-	-		
		-	-	-	-	-		
		-	-	-	-	-		
	Other	-	-	-	-	-		
	Total	-	-	-	-	-		
Income from investments:	Interest income	-	-	-	-	-		
	Dividend income	-	-	-	-	-		
	Rental and leasing income	-	-	-	-	-		
	Other	-	-	-	-	-		
	Total	-	-	-	-	-		
Separate material item of income		-	-	-	-	-		
		-	-	-	-	-		
		-	-	-	-	-		
		-	-	-	-	-		
	Total	-	-	-	-	-		
Other:	Conversion of endowment funds into income	-	-	-	-	-		
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-		
	Gain on disposal of a programme related investment	-	-	-	-	-		
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-		
	Other	-	-	-	-	-		
		Total	-	-	-	-	-	
TOTAL INCOME		33,450	101,697	-	135,147	116,320		

Note 3		Income				
Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	4,368	-	-	4,368	8,498
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		4,368	-	-	4,368	8,498
Charitable activities:		29,082	101,697	-	130,779	107,822
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		29,082	101,697	-	130,779	107,822
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total		-	-	-	-
TOTAL INCOME		33,450	101,697	-	135,147	116,320

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable activities:								
	17,695	110,578	-	128,273	27,255	34,902	-	62,157
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	17,695	110,578	-	128,273	27,255	34,902	-	62,157
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	17,695	110,578		128,273	27,255	34,902		62,157

Section C

Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	450	350
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	413	13

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	48,804	12,633
Social security costs	2,044	-
Pension costs (defined contribution scheme)	54	-
Other employee benefits	-	-
Total staff costs	50,902	12,633

This year:

Please provide details of expenditure on staff

N/A

Last year:

Please provide details of expenditure on staff

N/A

Please give details of the number of employees whose total employee benefits

No employees received employee benefits

NONE

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	1
Governance	-	-
Other	-	-
Total	2	1

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
54	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	3,531	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	3,291	1,652	-	-
Other creditors	-	208	-	-
Total	6,822	1,860	-	-

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year	Last year
£	£
-	-
-	-
81,936	70,100
-	-
81,936	70,100

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Therium Access	R		39,166	40,000	48,663			30,503
Community Justice Foundation	R			27,264	27,264			-
Community Justice Foundation	R			4,933	4,865			68
Trust for London	R			29,500	29,500			
LLST					286			286
					-			
					-			
					-			
					-			
					-			
					-			
					-			
					-			
Other funds (balancing figure)	N/a	N/a						
Total Funds as per balance sheet			39,166	101,697	110,578	-	-	30,285