

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
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Company Number	09713482
Charity Number	1187681

Registered Office	174 Hammersmith Road London W6 7JP
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Independent Examiner	Beverley Campbell BC Consultancy Services 15 Fairthorn Road London SE7 7RL
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Bankers	Co-operative Bank P. O. Box 250 Skelmersdale WN8 6WT  Unity Trust Bank P. O. Box 7193 Willenhall WV1 9DG
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# **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.



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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.



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## 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**"<sup>1</sup>. 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.**"<sup>2</sup> 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.**"<sup>3</sup> 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

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<sup>1</sup> *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

<sup>2</sup> *ibid*, paragraph 21

<sup>3</sup> *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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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;

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- 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  
on their behalf by:

11<sup>th</sup> April 2022

and signed



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 31<sup>st</sup> 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
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
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					-
<b>Total</b>	S07	33,450	101,697		135,147	116,320
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08					-
Charitable activities	S09	17,695	110,578		128,273	62,157
Separate material expense item	S10					
Other	S11					-
<b>Total</b>	S12	17,695	110,578		128,273	62,157
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	15,755	- 8,881		6,874	54,163
Tax payable	S14					-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	15,755	- 8,881		6,874	54,163
Net gains/(losses) on investments	S16					-
<b>Net income/(expenditure) Extraordinary items</b>	S17	15,755	- 8,881		6,874	54,163
<b>Transfers between funds</b>	S18					
<b>Other recognised gains/(losses):</b>	S19				-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20					-
Other gains/(losses)	S21					-
<b>Net movement in funds</b>	S22	15,755	- 8,881		6,874	54,163
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	29,074	39,166		68,240	14,077
<b>Total funds carried forward</b>	S24	44,829	30,285		75,114	68,240

## 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
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	-	-	-	-	-
<b>Current assets</b>						
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
<b>Total current assets</b>	B10	44,829	37,107	-	81,936	70,100
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	-	6,822	-	6,822	1,860
<b>Net current assets/(liabilities)</b>	B12	44,829	30,285	-	75,114	68,240
<b>Total assets less current liabilities</b>	B13	44,829	30,285	-	75,114	68,240
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	44,829	30,285	-	75,114	68,240
<b>Funds of the Charity</b>						
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	-	-	-	-	-
<b>Total funds</b>	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*
<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).

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

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 type="checkbox"/>	<input checked="" 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.

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

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes*	No*	N/a*
<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.

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

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

<b>Volunteer help</b>	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"/>
<b>Income from Interest, royalties and dividends</b>	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"/>
<b>Income from membership subscriptions</b>	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"/>
<b>Settlement of Insurance claims</b>	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"/>
<b>Investment gains and losses</b>	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"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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"/>
<b>Governance and support costs</b>	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"/>
<b>Grants with performance conditions</b>	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"/>
<b>Grants payable without performance conditions</b>	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"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	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"/>
<b>Creditors</b>	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"/>
<b>Provisions for liabilities</b>	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"/>
<b>Basic financial instruments</b>	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"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	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*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.			
<b>Intangible fixed assets</b>	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"/>
<b>Heritage assets</b>	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"/>



<b>Investments</b>	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*
				✓
<b>Stocks and work in progress</b>	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*
				✓
<b>Debtors</b>	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*
		✓		
<b>Current asset investments</b>	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	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	-	-	-	-	-
	<b>Total</b>	<b>4,368</b>	<b>-</b>	<b>-</b>	<b>4,368</b>	<b>8,498</b>
Charitable activities:		29,082	101,697	-	130,779	107,822
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>29,082</b>	<b>101,697</b>	<b>-</b>	<b>130,779</b>	<b>107,822</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>33,450</b>	<b>101,697</b>	<b>-</b>	<b>135,147</b>	<b>116,320</b>



## 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	-	-	-	-	-
	<b>Total</b>	<b>4,368</b>	<b>-</b>	<b>-</b>	<b>4,368</b>	<b>8,498</b>
Charitable activities:		29,082	101,697	-	130,779	107,822
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>29,082</b>	<b>101,697</b>	<b>-</b>	<b>130,779</b>	<b>107,822</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>33,450</b>	<b>101,697</b>	<b>-</b>	<b>135,147</b>	<b>116,320</b>

## 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).*

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 £
450	350
-	-
-	-
413	13

**Note 11 Paid employees**

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

**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 £
48,804	12,633
2,044	-
54	-
-	-
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	-	-
<b>Total</b>	<b>6,822</b>	<b>1,860</b>	<b>-</b>	<b>-</b>

**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
-	-
<b>81,936</b>	<b>70,100</b>



## 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' (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