

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

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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.

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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 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	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	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

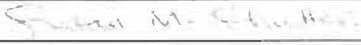
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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
	15/05/2023
SUSAN M SHUTTER	

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* ☒ No* ☐ * -Tick as appropriate

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* ☐ No* ☒ * -Tick as appropriate

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* ☒ No* ☐ * -Tick as appropriate

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*
<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"/>

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
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.
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.
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*
✓		

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
		✓

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.
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. 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.
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.
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.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
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
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*
✓		

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		

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. 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. They are valued at cost.
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. They are valued at cost.

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

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	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:								
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:								
	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

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 £
750	750
-	-
-	-
13	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 £
56,053	48,804
1,629	2,044
168	54
-	-
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)			-	-	-	-	-	86
Bank Interest			-	-	-	-	-	-
Total Funds as per balance sheet			75,114	232,084	156,453	-	-	150,831