

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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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 |

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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.

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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. 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

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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

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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.

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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.

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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

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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 funds | Restricted income funds | Endowment funds | Total funds 7 MONTHS | Prior year 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 £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year 7 MONTHS £ 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/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) 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. | |

1.5 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) 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. | |

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"/> |

| | | | | |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| 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. | 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. | | | |
| 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* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Stocks and work in progress | 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 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"/> |
| Debtors | 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"/> |
| Current asset investments | 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* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | 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* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | They are valued at fair value except where they qualify as basic financial instruments. | 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 | 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 |

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 £ |
|----------------|----------------|
| 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 |

Section C

Notes to the accounts

(cont)

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

| | This year £ | Last year £ |
|----------------------------------------------------------------|----------------|----------------|
| Short term cash investments (less than 3 months maturity date) | - | - |
| Short term deposits | - | - |
| Cash at bank and on hand | 201,980 | 150,205 |
| Other | | - |
| Total | 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 | | | - |
| Paul Hamlyn Foundation | R | | 44,643 | | - 39,186 | | | 12,196 |
| Trust for London | R | | | 30,500 | - 30,500 | | | 5,457 |
| Casework Income | UR | | 96,012 | 73,027 | - 7,421 | | | - |
| Donations | UR | | 6,043 | 1,405 | - 2,074 | | | 161,618 |
| Training & Events Income | UR | | 2,554 | 296 | | | | 5,374 |
| | | | - | - | - | - | - | 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 |