

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

Charity Registration No 1187681

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

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

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

Reference and Administrative details

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

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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 have amended our financial year, to run in future from the usual April to March. Our last report therefore covered seven months, September 2022 to March 2023. This report covers April 2023 to March 2024.

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

Public Benefit

The Charitable Objects of PRCBC are:

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

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

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

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

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

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

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

Objectives and Activities

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

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

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

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

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

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COVID-19 changes

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

Achievements and Performance

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

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

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

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

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

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

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

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

Plans for the future

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

Financial Review

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

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

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

a) Reserves

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

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

b) Fundraising

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

c) Hardship

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

Risk Assessment

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

Statement of the Trustees' responsibilities

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

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

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

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

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

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

Susan M. Shutter.

Sue Shutter, Trustee and Treasurer

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Independent Examiner
BC Consultancy Services

Dated 02/08/24.



CHARITY COMMISSION
FOR ENGLAND AND WALES

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

Section A Statement of financial activities

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Bank interest

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Notes

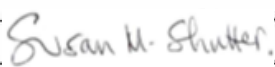
	Unrestricted funds £ F01	Restricted Income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	4,087	-	-	4,087	1,405
S02	72,436	166,000	-	238,436	145,723
S03	-	-	-	-	-
S04	4,123	-	-	4,123	732
S05	-	-	-	-	1,819
S06	-	-	-	-	296
S07	80,646	166,000	-	246,646	149,975
S08	-	-	-	-	-
S09	21,772	173,654	-	195,426	109,181
S10	15,335	-	-	15,335	-
S11	-	-	-	-	-
S12	37,107	173,654	-	210,761	109,181
S13	43,539	- 7,654	-	35,885	40,794
S14	-	-	-	-	-
S15	43,539	- 7,654	-	35,885	40,794
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	43,539	- 7,654	-	35,885	40,794
S21	172,478	17,654	-	190,132	149,338
S22	216,017	10,000	-	226,017	190,132

Section B

Balance sheet

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

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

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

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

• and with*

☒

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

• and with*

☒

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

☒

* -Tick as appropriate

1.2 Going concern

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

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

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.

Not Applicable

Not Applicable

Not Applicable

1.3 Change of accounting policy

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

Yes*

☒

No*

☐

* -Tick as appropriate

1.4 Changes to accounting estimates

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

Yes*

☐

No*

☒

* -Tick as appropriate

1.5 Material prior year errors

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

Yes*

☐

No*

☒

* -Tick as appropriate

Note 2

Accounting policies

2.2 INCOME

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

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

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least 500. They are valued at cost.	Yes	No	N/a
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2 The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 They are valued at cost.	Yes	No	N/a
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. They are valued at cost.	Yes	No	N/a
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. 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. 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. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. Debtors (including trade debtors and loans receivable) are measured on initial recognition at	Yes	No	N/a

Debtors

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

✓		
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Current asset investments

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

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

Note 3

Analysis of income

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

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Notes to the accounts

(cont)

Note 6

Analysis of expenditure

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

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

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

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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

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

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

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

No employees received employee benefits (excluding employer pension)

NONE

11.2 Average head count in the year

The parts of the charity in which the employees work

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

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

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

Trade debtors
Prepayments and
accrued income
Other debtors

Total

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

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Notes to the accounts

(cont)

Note 20 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

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

Note 24**Cash at bank and in hand**

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

This year £	Last year £
-	-
-	-
222,658	201,980
-	-
222,658	201,980

Section C Notes to the accounts (cont)

Note 27 Charity funds

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Access to Justice	R		12,196	15,000	- 27,196	-	-	-
Paul Hamlyn Foundation	R		5,458	66,000	- 71,458	-	-	-
Trust for London	R		-	75,000	- 75,000	-	-	-
Esmée Fairbairn	R		-	10,000	-	-	-	10,000
Casework Income	UR		161,617	72,436	- 27,505	-	-	206,548
Donations	UR		5,374	4,087	- 7,979	-	-	1,482
Training & Events	UR		2,850	-	- 1,624	-	-	1,226
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (Balancing items)	N/a	N/a	2,637	4,123	-	-	-	6,760
Total Funds			190,132	246,646	- 210,762	-	-	226,017