

**PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS CIO**

Charity Registration No 1187681

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

A Charitable Incorporated Organisation

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

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## PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS CIO

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

### Reference and Administrative details

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

# **PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS CIO**

## **Structure, Governance and Management**

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

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

## **Public Benefit**

### **The Charitable Objects of PRCBC are:**

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



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

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

### Objectives and Activities

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

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

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

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

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

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### **Some changes after COVID-19**

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

### **Achievements and Performance**

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

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

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

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



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

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

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

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

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

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

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### **Plans for the future**

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

### **Financial Review**

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

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

#### **a) Reserves**

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

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

#### **b) Fundraising**

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

#### **c) Hardship**

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

### **Risk Assessment**

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



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

### Statement of the Trustees' responsibilities

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

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

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

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

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

***Susan M. Shutter.***

Sue Shutter, Trustee and Treasurer



## PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS CIO

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

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

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

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



Independent Examiner  
BC Consultancy Services

Dated 06/11/2025



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	01/04/2024	To	Period end date	31/03/2025

## Section A Statement of financial activities

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




## Section B

## Balance sheet

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

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

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

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

• and with\*

✓

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

• and with\*

✓

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

• and with the Charities Act 2011.

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

✓

\* -Tick as appropriate

## 1.2 Going concern

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

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

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 { }.

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.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	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"/>
<b>Grants and donations</b>	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"/>
<b>Legacies</b>	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"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	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"/>
<b>Contractual income and performance related grants</b>	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"/>
<b>Donated goods</b>	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"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	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"/>
		Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	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"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

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

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

## 2.3 EXPENDITURE AND LIABILITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 2.4 ASSETS

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

500

They are valued at cost.

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

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

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

They are valued at cost.

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

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

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

They are valued at cost.

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

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

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

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

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

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

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

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

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

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

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

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

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



**Debtors**

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

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



## Note 6

## Analysis of expenditure

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
<b>Expenditure on raising funds:</b>			£			£
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	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>						
	47,427	151,000	198,427	21,694	173,654	195,348
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	47,427	151,000	198,427	21,694	173,654	195,348
<b>Separate material item of expense</b>						
	-	-	-	15,335	-	15,335
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	15,335	-	15,335
<b>Other</b>						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	47,427	151,000	198,427	37,029	173,654	210,683

## Section C

## Notes to the accounts

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

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

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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

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

**Note 11** Paid employees

*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total Staff Costs

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

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
<b>Total</b>	<b>2</b>	<b>2</b>



**Section C****Notes to the accounts****Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

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

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

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

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

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

Section C Notes to the accounts (cont)

Note 27 Charity funds

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. 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 £
Paul Hamlyn Foundation	R			44,000	-	-	-	-
Trust for London	R			77,000	-	-	-	-
Esme Fairbairn	R		10,000	60,000	-	-	-	40,000
Casework Income	UR		206,626	27,966	-	-	-	202,874
Donations	UR		1,482	1,872	-	-	-	-
Training & Events	UR		1,226	34	202	-	-	1,058
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (Balancing items)	N/a	N/a	6,760	5,392	-	-	-	-
Total Funds			226,094	216,264	-	-	-	243,932