

Certificate of the Financial Statements
for the period ended 31 August 2025

	Page
Reference and Administrative Details	1
Report of the Trustees and	
Report of the Trustees	1 to 3
Unaudited Financial Statements for the Period Ended 31 August 2025	
Independent Charities' Report	4
for	
Statement of Financial Activities	5
TRANS LEGAL FOUNDATION	
Balance Sheet	6
Notes to the Financial Statements	7 to 8
Detailed Statement of Financial Activities	9

TRANS LEGAL FOUNDATION

Reference and Administrative Details
for the period ended 31 August 2025

Contents of the Financial Statements for the period ended 31 August 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 8
Detailed Statement of Financial Activities	9

TRANS LEGAL FOUNDATION

Reference and Administrative Details for the period ended 31 August 2025

TRUSTEES

L Nicholls
K Tatum
S Murphy

CHAIR TO TRUSTEES

O Campbell-Cavendish

REGISTERED OFFICE

Thaney House
231-232 Strand
London
WC2R 1DA

REGISTERED COMPANY NUMBER

CE037132 (England and Wales)

REGISTERED CHARITY NUMBER

1209517

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity significantly expanded its activities in response to increased demand for trans-specific legal support. Following April 2023, the charity received the demand for our services increased exponentially during the period, with projections indicating continued growth, demonstrating both the scale of need and the work planned in the service by the community.

Across its core specialist areas, the charity supported individuals to secure tangible legal outcomes. This included persuading institutions through emergency housing interventions, supporting claims to obtain legal gender recognition, securing survivors of violence to accessing protective measures, and helping individuals challenge discrimination in employment and public services.

The charity also contributed to wider systemic impact beyond individual casework. Through strategic litigation, policy engagement, and public advocacy, it has played an active role in shaping discourse on trans rights, including responses to developments in equality law. Its work has helped to highlight structural inequalities and improve accountability among public bodies.

In addition, the charity strengthened capacity within the legal sector by signing voluntary commitments and supporting the development of trans-inclusive legal practice. This has contributed to building a pipeline of practitioners equipped to address the specific legal needs of trans communities.

Overall, the charity has demonstrated strong performance in delivering high-impact services with focused attention, achieving meaningful outcomes for beneficiaries while continuing to grow its work and influence.

TRANS LEGAL FOUNDATION

Report of the Trustees for the period ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity was registered with the Charity Commission on 8 August 2024 and commenced its activities following registration. This is the Charity's first reporting period.

The charitable objects of Trans Legal Foundation are the promotion of human rights, the promotion of equality, particularly the elimination of discrimination on grounds of gender reassignment, and the advancement of education for the public benefit in relation to law, human rights and gender identity. The charity's overarching objective is to advance equality and access to justice for trans, non-binary and gender-diverse people in the United Kingdom by improving public understanding of legal rights, strengthening community legal knowledge and challenging systemic barriers that affect trans communities in law, policy and public life.

The charity furthers these objectives through public legal education, rights-based information, research, policy and campaigning work, community engagement, and the development of practical tools and resources. Its activities focus on helping individuals, community organisations, public bodies and the wider public to understand the legal and human rights issues affecting trans people, including discrimination, legal recognition, access to services, housing insecurity, safety, dignity and exclusion from public life.

The charity also undertakes strategic legal change work aimed at improving the wider legal and policy environment for trans communities. This includes monitoring legal developments, supporting public-interest legal research, convening legal and community expertise, contributing to public debate and, where appropriate, supporting strategic litigation or other interventions designed to clarify, defend or strengthen equality and human rights protections.

The charity's work is delivered through a low-cost, community-led model using volunteer and pro bono support, partnerships and lived-experience expertise. Volunteers and supporters assist with research, outreach, events, public education, communications, fundraising and the preparation of accessible resources. The charity's activities provide public benefit by advancing education, promoting equality and human rights, increasing access to reliable legal information, and contributing to fairer treatment and improved protection for trans and non-binary people in the United Kingdom.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity significantly expanded its activities in response to increased demand for trans-specific legal support. Following April 2025, the charity received the demand for our services increased exponentially during the period, with projections indicating continued growth, demonstrating both the scale of need and the trust placed in the service by the community.

Across its four specialist areas, the charity supported individuals to secure tangible legal outcomes. This included preventing homelessness through emergency housing interventions, supporting clients to obtain legal gender recognition, assisting survivors of violence in accessing protective measures, and helping individuals challenge discrimination in employment and public services.

The charity also contributed to wider systemic impact beyond individual casework. Through strategic litigation, policy engagement, and public advocacy, it has played an active role in shaping discussions on trans rights, including responses to developments in equality law. Its work has helped to highlight structural inequalities and improve accountability among public bodies.

In addition, the charity strengthened capacity within the legal sector by training volunteer caseworkers and supporting the development of trans-inclusive legal practice. This has contributed to building a pipeline of practitioners equipped to address the specific legal needs of trans communities.

Overall, the charity has demonstrated strong performance in delivering high-impact services with limited resources, achieving meaningful outcomes for beneficiaries while continuing to grow its reach and influence.

TRANS LEGAL FOUNDATION

Report of the Trustees for the period ended 31 August 2025

FINANCIAL REVIEW

The charity's principal sources of income during the year were donations, grants and other voluntary income. Total incoming resources for the year amounted to £140,998, with £78,245 received from donations and legacies, £62,550 from grants, and £203 from other income streams.

Total expenditure for the year was £14,238, comprising £11,185 on charitable activities and £3,053 on raising funds and marketing. The charity therefore reported a net surplus of £126,760 for the year, which has been allocated between unrestricted, restricted and designated funds in accordance with donor requirements.

The charity continues to operate a low-cost, volunteer-led model, which enables a high proportion of income to be applied directly to charitable activities. As at 31 August 2025, total funds carried forward amounted to £126,760, including £75,943 of unrestricted funds, £817 of restricted funds and £50,000 of designated funds.

Reserves policy

The Trustees recognise the importance of maintaining an appropriate level of unrestricted reserves to ensure the long-term financial sustainability of the Charity and its ability to continue delivering its charitable objectives.

The Charity's free reserves are held to provide sufficient working capital to meet day-to-day operating costs, including staff and administration costs, manage short-term fluctuations in income, respond to unforeseen expenditure, and allow the Charity sufficient time to adapt should there be a significant reduction in funding. The Trustees also recognise the importance of maintaining adequate reserves to meet any statutory obligations should the Charity ever need to reduce or cease its activities in an orderly manner.

As the Charity is in the early stages of its development, the Trustees are currently undertaking a detailed review of the Charity's financial strategy, operating costs and future funding requirements. This review will establish a formal target level of free reserves, expected to be equivalent to approximately three months of core operating expenditure, which will be reviewed annually as part of the budgeting process.

At the balance sheet date, the Trustees consider the level of unrestricted reserves to be sufficient to support the Charity's current activities and planned commitments whilst providing an appropriate level of financial resilience. The reserve position is monitored throughout the year by the Trustees and will continue to be reviewed regularly to ensure it remains appropriate in light of the Charity's activities, funding profile and strategic objectives.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30/06/2026..... and signed on its behalf by:



Olivia Campbell-Cavendish

O Campbell-Cavendish - Trustee

TRANS LEGAL FOUNDATION

Independent Examiner's Report to the Trustees of Trans Legal Foundation
for the period ended 31 August 2025

Independent examiner's report to the trustees of Trans Legal Foundation

I report to the charity trustees on my examination of the accounts of Trans Legal Foundation for the period ended 31 August 2025.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £25,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Chris Morey

Plus Accounting
Chartered Accountants
Preston Park House
South Road
Brighton
East Sussex
BN1 6SB

Date: 30 June 2026

TRANS LEGAL FOUNDATION

**Statement of Financial Activities
for the period ended 31 August 2025**

	Notes	Unrestricted fund £	Restricted fund £	Designated fund £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		78,245	-	-	78,245
Grants		10,000	2,550	50,000	62,550
Other Revenue		203	-	-	203
		<u>88,448</u>	<u>2,550</u>	<u>50,000</u>	<u>140,998</u>
EXPENDITURE ON					
Advertising & marketing		2,223	830	-	3,053
Charitable activities		<u>10,282</u>	<u>903</u>	<u>-</u>	<u>11,185</u>
Total		<u>12,505</u>	<u>1,733</u>	<u>-</u>	<u>14,238</u>
NET INCOME/(EXPENDITURE)		75,943	817	50,000	126,760
RECONCILIATION OF FUNDS					
Total funds brought forward		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		<u>75,943</u>	<u>817</u>	<u>50,000</u>	<u>126,760</u>

This charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2025.

The directors have not required the company to obtain an audit of its financial statements for the period ended 31 August 2025 in accordance with Section 474 of the Companies Act 2006.

The directors are not aware of any circumstances that would require the company to:

- (a) prepare financial statements for the period ended 31 August 2025 that comply with Sections 160 and 167 of the Companies Act 2006 and
- (b) prepare financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of and during the year and of its income or profits for each financial year in accordance with the requirements of Sections 160 and 167 and affect otherwise correctly with the requirements of the Companies Act 2006 relating to financial statements, as far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 20/09/2025 and were signed on its behalf by:


Chair
Trans Legal Foundation
10 Chancery Lane, London, EC4A 3DF

TRANS LEGAL FOUNDATION

Balance Sheet

31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	Designated fund £	2025 Total funds
FIXED ASSETS		6,005	-	-	6,005
CURRENT ASSETS					
Cash at bank		68,308	400	50,000	118,708
Other Debtors	4	4,749	417	-	5,166
CREDITORS					
Amounts falling due within one year	5	(3,120)	-	-	(3,120)
NET CURRENT ASSETS		<u>69,937</u>	<u>817</u>	<u>50,000</u>	<u>120,754</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>75,943</u>	<u>817</u>	<u>50,000</u>	<u>126,760</u>
NET ASSETS		<u>75,943</u>	<u>817</u>	<u>50,000</u>	<u>126,760</u>
FUNDS	6				
Unrestricted funds					75,943
Restricted funds					817
Designated funds					50,000
TOTAL FUNDS					<u>126,760</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30/06/2026 and were signed on its behalf by:


Olivia Campbell-Cavendish
O Campbell-Cavendish - Trustee

TRANS LEGAL FOUNDATION

Notes to the Financial Statements for the period ended 31 August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are stated at cost, or deemed cost, less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended by management.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	- straight line over 3 years
Office Equipment	- 25% reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2025.

TRANS LEGAL FOUNDATION

Notes to the Financial Statements - continued for the period ended 31 August 2025

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
	£	£
Raising funds	-	-

4. OTHER DEBTORS

	2025	2024
	£	£
Other debtor	4,600	-
Prepayments	566	-

5. OTHER CREDITORS

	2025	2024
	£	£
Trade Creditors	1,100	-
Accruals and deferred income	1,440	-
Amounts owed to trustees for expenses	<u>580</u>	<u>-</u>

6. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	-	75,943	75,943
Restricted funds			
Restricted fund	-	817	817
Designated fund	-	50,000	50,000
TOTAL FUNDS	<u>-</u>	<u>126,760</u>	<u>126,760</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	88,448	(12,505)	75,943
Restricted funds			
Restricted fund	2,550	(1,733)	817
Designated fund	50,000	-	50,000
TOTAL FUNDS	<u>140,998</u>	<u>(14,238)</u>	<u>126,760</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2025.

TRANS LEGAL FOUNDATION

**Detailed Statement of Financial Activities
for the period ended 31 August 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	78,245	-
Grants	62,550	-
Other Revenue	<u>203</u>	<u>-</u>
Total incoming resources	140,998	-
EXPENDITURE		
Raising donations and legacies		
Advertising and marketing	3,053	-
Entertainment	153	-
Adyen Bank fees	1,535	-
Travel	1,189	-
Subcontractors	100	-
Subscriptions	<u>729</u>	<u>-</u>
	6,759	-
Charitable activities		
Insurance	517	-
Professional fees	2,779	-
Consulting	1,000	-
Sundries	<u>18</u>	<u>-</u>
	4,314	-
Support costs		
Finance and administration		
Accountancy	1,440	-
IT Software and consumables	295	-
Postage and stationery	837	-
Staff training	50	-
Deprecation of fixed assets	<u>543</u>	<u>-</u>
	3,165	-
Total resources expended	<u>14,238</u>	<u>-</u>
Net (expenditure)/income	<u>126,760</u>	<u>-</u>