Charity Registration No 1187681

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

Trustees' Annual Report and Financial Statements
for the year April 2025 to March 2026

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PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

The Trustees present their annual report and the financial statements for the year from April 2025 to March 2026

Reference and Administrative details

Trustees/Directors	Carol Bohmer Pauline Gooderson Susan Shutter Toni-Ann Murphy Derek McConnell Oluwatosin Sowemimo
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 United Trust Bank 1 Ropemaker Street London EC2Y 9AW Charity Bank Fosse House 182 High Street Tonbridge TN9 1BE

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

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 2025 to March 2026.

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 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.

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 complex 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/CEO, 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 or paid consultants, who are solicitors or high level accredited caseworkers and are supervised by our Supervising Solicitor/CEO. These solicitors, barristers and caseworkers mainly provide background research and legal advice, in preparing cases. As we wrote in our 2024-25 report, we have phased out our main Saturday volunteer direct advice sessions, from August 2025, as the cases that PRCBC represents have become more complex and supervising and following through the volunteers' work is not the most effective use of our Supervising Solicitor/CEO's time or of dealing with such cases.

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 advice to 155 individuals, through email, online and in-person meetings and advised 109 lawyers and other professionals in response to unsolicited individual queries and signposted 230 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.

PRCBC had to adapt to covid-19 and to continue to provide our services in different ways during the pandemic. Some changes were useful and have continued. We now do our work from the office and see some clients there but continue to deliver some of our services remotely, through Zoom and phone consultations, by email and post. We also continue to provide one-off specialist advice. We provided online training for social workers this year and hope to return to providing more in-person training courses as well.

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 and plan to do so again when necessary.

In September 2023, PRCBC secured its own Legal Aid Agency contract so that, where in scope, our clients can obtain legal aid funding from us or in some cases we apply for exceptional case funding to the LAA on their behalf. 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 was delayed after the cyber-attack on the Legal Aid Agency but has now been received. Our full 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, and then in December 2025 again renewed to June 2028.

In the year of this report, PRCBC provided representation to over 60 children and young people directly in their complex British citizenship applications (for registration or for a passport). Many more benefited indirectly through our awareness-raising work, strategic litigation and wider advocacy. All applications take some time to decide. 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 continuing problems with the implementation of fee waivers, with the Home Office requiring extremely detailed financial evidence and explanations to decide on a waiver. The children's registration fee was reduced to £1,000 (and the adult registration fee raised to £1,670) from 4 April 2026. The fee for an internal citizenship review was raised to £513 then, and that can only be waived if the original application fee had been waived. PRCBC has corresponded with Ministers about this and is part of a Home Office working group on fee waivers, which meets quarterly.

PROJECT FOR THE REGISTRATION OF CHILDREN AS BRITISH CITIZENS

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 naturalisation 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 those who entered as children.

Another area of work is in connection with domestic abuse. We receive many referrals and one-off requests for advice from or on behalf of mothers with children who are British or have a right to register but with hostile and/or violent fathers not willing to support these applications. We have advised on applications for a declaration of parentage in the family courts, which can then establish the child's citizenship rights. We stopped representing such applications in September 2025 as they increasingly led on to other family law issues, where we cannot assist.

An increasing amount of PRCBC's work is representing children and young people with cases concerning the good character requirement who are entitled to be registered. Many of these are young people or older 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, meaning that their registration applications are refused. Others are young people who were in care, or who have disabilities, and no applications were made when they were children. We had 33 children's and young people's open cases for representation at the end of this year and closed 29, generally successfully. Our work on good character, in particular, has led to our representing some older adults (in their 30s or 40s), whose right to British citizenship first arose in their childhood but was not exercised because parents or other adults caring for them did not then act to have them registered as citizens. Representing these adults is necessary to show the impact of this requirement on children and challenge this barrier to their registration.

We are also representing such people's cases going through the courts, with four judicial reviews of citizenship refusals pending and one application to the European Court of Human Rights. We have also represented some people's immigration cases, to support their citizenship cases and to safeguard their stay in the UK against the threat of deportation.

We continue working on developing cases under section 4L of the British Nationality Act 1981, introduced in June 2022. This is a discretionary registration of adults where due to historical discrimination, act or omission by public authorities or exceptional circumstances a person missed out on being born or registered as a British citizen (or becoming a British citizen in some other way). The current interpretation of this provision is being applied narrowly. We have a number of clients where we are arguing that section 4L registration will apply and this is one argument in several judicial review cases. All such cases we are representing concern people who could and should have been registered as citizens in their childhoods.

PRCBC continues to provide information on citizenship to MPs. We responded to calls for evidence from the House of Lords Constitution Committee Rule of Law inquiry, and the Justice and Home Affairs Committee, the House of Commons Public Accounts Committee, the Justice Committee and the Home Affairs Committee, where we also gave oral evidence, and to the Joint Committee on Human Rights. We provided briefings on the Border Security, Asylum and Immigration Bill and the Children's Wellbeing and Schools Bill as they progressed through

Parliament. We responded to the Home Office consultation document on earned settlement, showing how it would lead to more children growing up in the UK without British citizenship. Our achievements were recognised in our winning an award at the WYN Legal Pro Bono Week reception in the House of Lords in November 2025 and in other press publicity.

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.

Financial Review

During this financial year PRCBC's income was **£191,544**. Our expenditure was **£170,451.** All funds were used for charitable purposes, the provision of legal advice services.

Grant income during the year was £144,000. We are grateful for the grants from the Paul Hamlyn Foundation, to the end of March 2026, and the Trust for London, and the Esmee Fairbairn Foundation, for unrestricted grants, continuing to March and December 2027 respectively. Casework income was £42,353 and donations, £768. At the period end, we carried forward £270,235 to the 2026-27 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. We must protect the interests of our clients and beneficiaries, the courts, the legal aid system, and our solicitor(s) in respect of their professional duties. Our premises' lease can be ended with 28 days' notice, so we also need contingency provision for quick relocation.

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 a disorderly transition. We need to ensure we have capacity to wind down in an organised manner so that suitable alternative representation is found for our clients/beneficiaries (including complex cases before the higher courts which may take years to settle). 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 legal costs awarded when our clients are successful in their 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 £4,850.65.

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 business plan and policies regularly and our future plans include a more detailed environmental strategy. Our staff and volunteers receive appropriate in-house and external training. PRCBC and our volunteer caseworkers are regulated by the Immigration Advice Authority (IAA), formerly the Office of the Immigration Services Commissioner (OISC). Our solicitors, 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 8 October 2026 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 2026 set out on pages 10-18.

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.

Campbell.

Independent Examiner
BC Consultancy Services

Dated 12th October 2026

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	01/04/2025	To	Period end date	31/03/2026

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	768	-	-	768	1,872
Charitable activities	S02	42,353	144,000	-	186,353	208,966
Other trading activities	S03	-	-	-	-	-
Bank Interest	S04	4,423	-		4,423	4,937
Separate material item of income	S05		-	-	-	
Other	S06		-	-	-	489
Total	S07	47,544	144,000	-	191,544	216,264
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	36,451	134,000	-	170,451	198,427
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	36,451	134,000	-	170,451	198,427
Net income/(expenditure) before investment gains/(losses)	S13	11,093	10,000	-	21,093	17,837
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	11,093	10,000	-	21,093	17,837
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	11,093	10,000	-	21,093	17,837
Reconciliation of funds:						
Total funds brought forward	S21	209,141	40,000	-	249,141	231,304
Total funds carried forward	S22	220,234	50,000	-	270,234	249,141

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	-	-	-	-	81
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	-	-	-	271,353	251,112
Total current assets	B10	-	-	-	271,353	251,193
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	- 1,118	7,261
Net current assets/(liabilities)	B12	-	-	-	270,235	243,932
Total assets less current liabilities	B13	-	-	-	270,235	243,932
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-		
Provisions for liabilities	B15	-	-	-		-
Total net assets or liabilities	B16	-	-	-	270,235	243,932
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		50,000		50,000	40,000
Unrestricted funds	B19	220,234		-	220,234	209,141
Revaluation reserve	B20				-	
Total funds	B21	220,234	50,000	-	270,234	249,141

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

Signature	Print Name	Date of approval dd/mm/yyyy
Susan M Shutter	SUSAN M SHUTTER	08/10/2026

Section C Notes to the accounts

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;	***Not Applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not Applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not Applicable***

1.3 Change of accounting policy

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

Yes*	✓	* -Tick as appropriate
No*		

1.4 Changes to accounting estimates

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

Yes*		* -Tick as appropriate
No*	✓	

1.5 Material prior year errors

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

Yes*	✓	"During the year it was identified that an HMRC PAYE/NIC credit of £5,209.56 relating to a prior period had not been reflected in the opening unrestricted funds balance. The opening unrestricted funds balance has therefore been restated from £203,932 to £209,141. This adjustment has no impact on the current year's income or expenditure."
No*		

Note 2
2.2 INCOME

Accounting policies

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Yes	No	N/a
✓		

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
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes	No	N/a
✓		

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
✓		

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
		✓

Government grants

The charity has received government grants in the reporting period

Yes	No	N/a
	✓	

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
✓		

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
✓		

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes	No	N/a
✓		

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes	No	N/a
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes	No	N/a
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes	No	N/a
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes	No	N/a
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes	No	N/a
✓		

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
✓		

Support costs

The charity has incurred expenditure on support costs.

Yes	No	N/a
✓		

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
✓		

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
✓		

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
		✓

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
		✓

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
		✓

		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.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	✓		
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

			Yes	No	N/a
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.		✓		
	The depreciation rates and methods used are disclosed in note 9.2				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓
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				✓
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.				✓
	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	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓		
Current asset investments	The charity has 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.				✓
	They are valued at fair value except where they qualify as basic financial instruments.				✓

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	768	-	768	1,872
	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	768	-	768	1,872
Charitable activities:		42,353	144,000	186,353	208,966
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	42,353	144,000	186,353	208,966
Other trading activities:		-	-	-	-
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
Income from investments:	Interest income	4,423	-	4,423	4,937
	Dividend income	-	-	-	-
	Rental and leasing income	-	-	-	-
	Other	-	-	-	-
	Total	4,423	-	4,423	4,937
Separate material item of income:		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-
	Other		-	-	489
	Total	-	-	-	489
TOTAL INCOME		47,544	144,000	191,544	216,264

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year Unrestricted funds	This year Restricted income funds	This year Total funds £	Last year Unrestricted funds	Last year Restricted income funds	Last year Total funds £
Expenditure on raising funds:						
Incurred seeking donations	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-
Incurred seeking grants	-	-	-			-
Operating membership schemes and social lotteries	-	-	-			-
Staging fundraising events	-	-	-			-
Fudraising 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:						
	36,451	134,000	170,451	47,427	151,000	198,427
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on charitable activities	36,451	134,000	170,451	47,427	151,000	198,427
Separate material item of expense						
	-	-	-		-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-
Other						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-
TOTAL EXPENDITURE	36,451	134,000	170,451	47,427	151,000	198,427

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).

	This year £	Last year £
Independent examiner's fees	600	600
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	-	-

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	66,215	59,942
Social security costs	750	317
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total Staff Costs	66,965	60,259

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	1	1
Governance	-	-
Other	-	-
Total	1	1

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
Prepayments and accrued income	-	
Other debtors	-	-
Total	-	81

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	368	7,261
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	-	-
Taxation and social security	750	-
Other creditors	-	-
Total	1,118	7,261

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	271,353	251,112
Other	-	-
Total	271,353	251,112

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 blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible 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	- 44,000	-	-	-
Trust for London	R		-	40,000	- 40,000	-	-	-
Esmee Fairbairn	R		40,000	60,000	- 50,000	-	-	50,000
Casework Income	UR		202,875	42,353	- 31,260	-	-	213,968
Donations	UR			768	- 768	-	-	-
Interest Income	UR			4,423	- 4,423	-	-	-
Training & Events	UR		1,057	-	-	-	-	1,057
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (Balancing items)	N/a	HMRC Credit Adjustment	5,209			-	-	5,209
		Total Funds	249,141	191,544	- 170,451	-	-	270,234