

CENTRE FOR LEGAL AID ASSISTANCE AND SETTLEMENT

England & Wales · Charity number 1141335

Details

Status Registered

Legal form Charitable company

Company number [04209188](#)

Registered 2011-04-11

Register [View on the Charity Commission register](#)

Contact

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ICG House
Station Approach
Oldfield Lane North
Greenford
UB6 0AL

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Activities

Objects: THE CHARITYS OBJECTS(OBJECTS)ARE FOR THE PUBLIC BENEFIT AND ARE TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP,TO ADVANCE EDUCATION AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS,GOODS OR SERVICES OF ANY KIND,INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT PARTICULARLY AMONGST PEOPLE WHO ARE BEING PERSECUTED AS A RESULT OF THEIR RELIGIOUS BELIEFS IN SUCH PARTS OF PAKISTAN OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY

Activities: WORK FOR THE PUBLIC BENEFIT AND ARE TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP,TO ADVANCE EDUCATION AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS,GOODS OR SERVICES OF ANY KIND OR AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY

CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- India
- Pakistan
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£89,829	£111,878	-	-
2023-12-31	£88,921	£105,565	-	-
2022-12-31	£129,867	£109,156	-	-
2021-12-31	£110,770	£115,845	-	-
2020-12-31	£157,786	£126,701	-	-

Trustees

Name	Role	Appointed
Nasir Saeed	Chair	2011-04-12
Akhiz GILL		2026-02-01
Edgar Money		2022-04-12
PARVEEN Massey		2011-04-12

CENTRE FOR LEGAL AID ASSISTANCE AND SETTLEMENT

England & Wales - Charity number 1141335

Accounts

Charity number: 1141335
Company number: 04209188
(England and Wales)

Centre for Legal Aid Assistance and Settlement
Report of the Directors and Unaudited Financial Statements
For the year ended 31 December 2024

Centre for Legal Aid Assistance and Settlement
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For the year ended 31 December 2024

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Centre for Legal Aid Assistance and Settlement
Report of the Directors
For the year ended 31 December 2024

The directors have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2024. The Directors 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

CLAAS (Centre for Legal Aid Assistance and Settlement) is a non-denominational Christian organization committed to promoting peace, equality, and the fundamental right to freedom of religion or belief. Since its establishment in 1998, CLAAS has remained steadfast in its mission to support persecuted Christians and other religious minorities in Pakistan and beyond. Our work seeks to protect and empower individuals and families made destitute through religious discrimination and persecution, offering them dignity, justice, and hope.

The charity's objectives, set out for the public benefit, are:

Relieving sickness and financial hardship by providing humanitarian aid, shelter, and emergency support.

Advancing education through awareness campaigns, resources, and practical assistance to ensure children and youth are not deprived of their right to learn.

Promoting good health and wellbeing by offering counselling, advocacy, and other forms of psychosocial and community support.

The objectives are specifically directed towards those persecuted for their religious beliefs, particularly in Pakistan, but also elsewhere where trustees identify urgent need. All our objectives comply fully with the charitable laws of England and Wales and reflect our ongoing humanitarian commitments.

Throughout 2024, CLAAS actively raised awareness at the international level about worsening plight of Christians and other religious minorities in Pakistan. This persecution continues to be driven by discriminatory laws, biased government policies, and an alarming rise in religious intolerance, hatred, and radicalism across society.

Our practical support in 2024 primarily focused on:

Free legal aid and court representation for individuals and families accused under Pakistan's blasphemy laws, which are often misused to settle personal scores or target minorities.

Rescue, legal protection, and rehabilitation of underage Christian girls abducted, raped, forcibly converted, and married to their abductors, or otherwise sexually exploited and trafficked.

Defence in fabricated criminal cases where Christians were falsely charged, beaten or tortured solely because of their faith.

Humanitarian assistance for displaced families, including emergency relief, safe housing, and long-term resettlement support, ensuring they could begin rebuilding their lives with safety and dignity.

Working in close partnership with CLAAS-PK and The Edge Foundation in Pakistan, we pursued justice through the courts while also providing humanitarian relief, advocacy, and pastoral care. Together, these initiatives helped restore hope for many vulnerable families and ensured their stories reached both national and international platforms, pressing decision-makers to act against systemic discrimination.

MINISTRY AND GUIDING PRINCIPLES

Our ministry is firmly rooted in the biblical mandate of Proverbs 31:8-9:

"Speak up for those who cannot speak for themselves, for the rights of all who are destitute. Speak up and judge fairly; defend the rights of the poor and needy."

This guiding scripture shapes everything we do at CLAAS. We believe it is our calling to be a voice for the voiceless, to advocate for justice, and to stand alongside those who are oppressed because of their faith. Our ministry is not only about legal representation and humanitarian aid, but also about embodying Christian compassion, love, and service in action.

ACHIEVEMENTS AND PERFORMANCE

In 2024, Pakistan remained among the most dangerous countries in the world for Christians, ranking 7th on the Open Doors

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2024

World Watch List. The country also recorded the second-highest number of Christians killed for their faith, reflecting the extreme risks faced by this community. Beyond loss of life, Christians endured widespread violence, including attacks on churches, schools, and Christian-owned properties, further deepening fear and insecurity.

Despite these grave challenges, CLAAS continued to deliver critical legal aid, advocacy, and humanitarian support, standing alongside persecuted Christians and ensuring their voices were heard at national and international levels.

LEGAL AID

In 2024, CLAAS provided critical legal aid and practical support to more than a dozen individuals and families facing persecution. These included Christians wrongfully accused under discriminatory blasphemy laws, families forced to flee due to mob violence, victims subjected to torture because of their faith, and young girls abducted, forcibly converted to Islam, and married against their will.

Among these cases, we supported two Christian sisters from Punjab (names withheld for protection) who were falsely charged with blasphemy. CLAAS provided legal representation, and both women were eventually acquitted. Beyond their acquittal, we assisted with relocation, resettlement, and financial support, helping them begin to rebuild their lives in safety. We also continue to stand with several families whose primary earners remain in prison on false charges, ensuring they receive support for basic survival and their children's education.

Our team also worked on cases of abducted Christian girls forced into conversion and marriage. Thanks to the tireless efforts of our lawyers and local partners, at least seven girls were rescued and reunited with their families in 2024. These victories highlight both the effectiveness of persistent advocacy and the urgent need to protect vulnerable girls from exploitation.

Pakistan's Christian minority continues to face grave challenges, including low social status, widespread poverty, and systemic discrimination. The misuse of blasphemy laws remains one of the most pressing threats, with Christians often falsely accused and subjected to lengthy imprisonment or mob violence. In addition, the abduction, forced conversion, and coerced marriages of underage girls is increasing, leaving families traumatized and entire communities in fear.

Throughout 2024, CLAAS provided free legal aid and financial support to victims of blasphemy accusation, vulnerable women and girls, and families targeted because of their faith. Partnerships with CLAAS-Pk and The Edge Foundation were crucial in this work. Due to the sensitive nature of these cases, we disclose only limited details to protect the safety of the victims and their families.

During the year, CLAAS handled three blasphemy cases involving Christian women. Two women were acquitted by the Sessions Court, while the third remains in prison, with her family in hiding. CLAAS continues to represent her in court and support her family, with the hope that justice will soon prevail. We also intervened in multiple abduction and forced conversion cases, securing the safe return of several girls supported in 2024. One case remains ongoing before the courts.

In addition, CLAAS extended legal advice and representation in other forms of persecution and discrimination, including fabricated charges, workplace harassment, and violent attacks against Christians. Each intervention - whether through legal defence, mediation, or advocacy - was a vital step in restoring dignity, justice, and hope to some of Pakistan's most vulnerable communities.

PRACTICAL SUPPORT

We facilitated the resettlement of several families who had been victimized by discriminatory laws, helping them find safe refuge and begin restoring a sense of security, dignity, and stability.

We provided financial assistance and essential supplies to the families of those imprisoned for their Christian faith, easing their burden and ensuring children's basic needs, including education, were not neglected during times of distress.

We offered shelter, care and counselling to girls and young women who were victims of rape, forced marriage, or forced conversion to Islam, ensuring they had a safe environment to recover and rebuild their lives with renewed hope.

In the middle of the year, we distributed hundreds of Bibles along with food bags to poor and needy families, offering both practical relief and spiritual comfort during a period of trauma and uncertainty.

We extended our outreach to impoverished families, brick kiln workers, and child labourers, and during the Christmas season provided special food and gift packages, bringing hope, joy and encouragement to those enduring severe hardships.

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2024

FEEDING FAMILIES IN NEED

In 2024, CLAAS provided emergency aid packages to struggling Christian families in Pakistan, ensuring they had access to essential food items, clean drinking water, bedding, and daily necessities. Many of the families we supported had lost their primary sources of income due to persecution, displacement, or ongoing court cases, leaving them unable to meet even their most basic needs.

Our assistance also extended to domestic workers and daily wage earners, particularly women, who were left without work or income during periods of crisis. With no financial means to buy food, some families could not even afford milk for their children.

The emergency aid we provided was therefore vital in bridging the gap between survival and recovery, offering not just nutrition and shelter but also dignity and hope during times of great uncertainty.

CHRISTMAS SUPPORT FOR THE NEEDY

Since 2005, CLAAS has been committed to spreading hope and joy during the Christmas season by providing gifts and support to some of the most vulnerable families in Pakistan. Each year, we reach out especially to the children of brick kiln bonded labourers, who remain trapped in conditions, often described as modern-day slavery. This cherished tradition brings relief, dignity, and happiness to families enduring severe hardship.

Our support extends to families in bonded labour, the families of prisoners, and survivors of religious persecution. We provide food packs and dried fruits, enabling them to observe traditional Christmas customs and share in the spirit of community and togetherness.

In 2024, CLAAS distributed hundreds of Bibles, including children's Bibles, offering spiritual encouragement and hope to families in need. We also reached impoverished children with special gifts such as sweets, dried fruits, storybooks, drawing books, and warm sweaters, ensuring that even the most marginalized children experienced the love, joy, and meaning of Christmas.

RAISING AWARENESS

In 2024, CLAAS intensified its efforts to raise awareness of the persecution faced by Christians and other religious minorities in Pakistan. Speaking out within the country remains dangerous - families, victims, and local defenders often face intimidation, reprisals, or violence when challenging sensitive issues such as blasphemy laws, forced conversions, and gender-based persecution. This makes our international advocacy absolutely essential.

Pakistan has ratified dozens of international human rights conventions, committing itself to uphold fundamental rights including freedom of religion or belief, protection of minorities, and the rights of women and children. Yet, in practice, these obligations are frequently ignored. To highlight this gap, CLAAS held meetings with international human rights organizations and submitted papers documenting ongoing violations, ensuring Pakistan's failure to implement its commitments remains under scrutiny.

In 2024, our advocacy efforts included:

Submitting detailed reports and position papers on religious persecution and systemic discrimination to international bodies and human rights mechanisms.

Engaging directly with international human rights organizations, sharing first-hand accounts and case evidence to strengthen global advocacy efforts.

Collaborating on global campaigns focusing on the forced conversion and marriage of underage Christian girls, and the misuse of blasphemy laws.

Publishing press releases and personal testimonies of persecuted Christians, which were picked up by international media outlets, amplifying the voices of victims at a global level.

Producing advocacy materials - leaflets, posters, and short videos - distributed online and through supporter networks to keep these issues in the public eye.

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2024

Calling for legal and policy reforms by highlighting Pakistan's international obligations, particularly during review such as the EU-GSP+ monitoring process and UN human rights forums.

Through these initiatives, CLAAS continues to act as a bridge between persecuted Christians in Pakistan and the international community. By linking individual cases to Pakistan's broader human rights obligations, we not only expose ongoing injustices but also generate the external pressure needed to bring about long term change.

PUBLIC BENEFIT

The trustees have carefully considered the charity's objectives and the Charity Commission's guidance on public benefit when fulfilling their responsibilities and exercising their powers.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The directors have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

The charity's income comprised of donations only and the charity has been fortunate in that it has loyal supporters, both individuals and charities.

The charity receives donations in response to its normal campaigns.

The charity focused on its normal activities and helping individuals affected by the riots and made donations to help as many poor and needy people as possible through our partners in Pakistan.

It is the policy of the charity that unrestricted funds which have not been designated to a specific use should be maintained at a reasonable level so that the charity can continue its' current activities while continuing to search and obtain funding.

The charity also has a policy of securing funding for any new major projects prior to committing to any expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents, the memorandum and article of association and is constituted as a company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Centre for Legal Aid Assistance and Settlement
Charity registration number	1141335
Company registration number	04209188
Principal address	ICG House Oldfield Lane North Middlesex UB6 0AL

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2024

Directors

The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mr Nasir Saeed
Rev Alwin John Samuel
Ms Parveen Massey
Mr E Money

Secretary

Mr N Saeed

Independent examiners

MURRAYS MISTRY
Greenford Business Centre
Oldfield Lane North
Greenford
Middlesex
UB6 OAL

Approved by the Management Committee and signed on its behalf by



.....
Mr N Saeed

28 October 2025

Centre for Legal Aid Assistance and Settlement
Independent Examiners Report to the Directors
For the year ended 31 December 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity Directors are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

MURRAYS MISTRY
Greenford Business Centre
Oldfield Lane North
Greenford
Middlesex
UB6 0AL

28 October 2025

Centre for Legal Aid Assistance and Settlement
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income and endowments from:					
Donations and legacies	2	63,982	25,847	89,829	88,921
Total		63,982	25,847	89,829	88,921
Expenditure on:					
Raising funds	3	(9,284)	-	(9,284)	(7,417)
Charitable activities	4/5	(76,461)	(26,133)	(102,594)	(96,867)
Other expenditure		-	-	-	(1,281)
Total		(85,745)	(26,133)	(111,878)	(105,565)
Net expenditure		(21,763)	(286)	(22,049)	(16,644)
Reconciliation of funds					
Total funds brought forward		39,323	6,531	45,854	62,498
Total funds carried forward		17,560	6,245	23,805	45,854

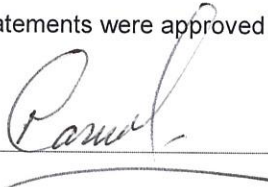
Centre for Legal Aid Assistance and Settlement
Statement of Financial Position
As at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	4,467	5,954
		<u>4,467</u>	<u>5,954</u>
Current assets			
Debtors	12	347	347
Cash at bank and in hand		27,095	48,617
		<u>27,442</u>	<u>48,964</u>
Creditors: amounts falling due within one year	13	(8,104)	(9,064)
Net current assets		<u>19,338</u>	<u>39,900</u>
Total assets less current liabilities		<u>23,805</u>	<u>45,854</u>
Net assets		<u>23,805</u>	<u>45,854</u>
The funds of the charity			
Restricted income funds	14	6,245	6,531
Unrestricted income funds	14	17,560	39,323
Total funds		<u>23,805</u>	<u>45,854</u>

For the year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Mr Nasir Saeed
Director

28 October 2025

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements
For the year ended 31 December 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Centre for Legal Aid Assistance and Settlement meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements of the charity have been prepared assuming the company will be a Going Concern for the foreseeable future.

Funds

Reserved Funds - These were for support for prisoners and their families, victims of forced marriages and their families, families affected by Jaranwala riots, advocacy work, Bibles and Christmas care packs and other aid.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Charitable activities

The charity's objects are for the public benefit and are to relieve sickness and financial hardship to advance education and to promote and preserve good health by the provision of funds, goods or services of any kind, including the provision of counselling and support.

Taxation

Corporation Tax

The charity is exempt from tax on income and gains falling within section 506 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixture & Fittings 25% on reducing balance

Computer Equipment 25% on reducing balance

Debtors

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2024

Irrecoverable VAT

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

Accumulated Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Donations received	63,982	25,847	89,829	88,921
	<u>63,982</u>	<u>25,847</u>	<u>89,829</u>	<u>88,921</u>

3. Expenditure on generating donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Subscriptions	394	-
Support costs	8,890	7,417
	<u>9,284</u>	<u>7,417</u>

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Main activity	13,818	26,133	39,951	30,807
Support costs	62,643	-	62,643	66,060
	<u>76,461</u>	<u>26,133</u>	<u>102,594</u>	<u>96,867</u>

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2024

5. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2024 £	2023 £
Support costs				
Main activity	39,951	59,198	99,149	96,867
Activity 2	-	3,445	3,445	-
	39,951	62,643	102,594	96,867

6. Analysis of support costs

	Raising funds £	Main activity £	Activity 2 £	2024 £	2023 £
Management	-	501	-	501	-
Finance	-	133	-	133	853
IT	-	1,359	3,445	4,804	564
Human Resources	-	42,908	-	42,908	42,993
Publicatiosn & Raising Awareness	3,456	-	-	3,456	3,528
Rent & Insurance	-	6,570	-	6,570	6,477
Professional & Consultancy Fees	1,781	-	-	1,781	5,873
Printing,Postage & Stationery	-	2,968	-	2,968	5,819
Telephone, Internet & Fax	3,457	2,169	-	5,626	4,687
Equipment Hire & Maintenance, General Maintenance	196	186	-	382	283
Governance costs	-	2,404	-	2,404	2,400
	8,890	59,198	3,445	71,533	73,477

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of owned fixed assets	1,487	7,803

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2024

8. Particulars of employees

	2024	2023
Administrative Expenses	0	0
	<u>0</u>	<u>0</u>

10. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2023 £
Income and endowments from:			
Donations and legacies	75,001	13,920	88,921
Total	<u>75,001</u>	<u>13,920</u>	<u>88,921</u>
Expenditure on:			
Raising funds	(7,417)	-	(7,417)
Charitable activities	(73,360)	(23,507)	(96,867)
Other expenditure	(1,281)	-	(1,281)
Total	<u>(82,058)</u>	<u>(23,507)</u>	<u>(105,565)</u>
Net expenditure	(7,057)	(9,587)	(16,644)
Reconciliation of funds			
Total funds brought forward	46,380	16,118	62,498
Total funds carried forward	<u>39,323</u>	<u>6,531</u>	<u>45,854</u>

11. Tangible fixed assets

Cost or valuation	Fixtures and fittings £	Computer equipment £	Total £
At 01 January 2024	10,616	15,896	26,512
At 31 December 2024	<u>10,616</u>	<u>15,896</u>	<u>26,512</u>
Depreciation			
At 01 January 2024	8,823	11,735	20,558
Charge for year	448	1,039	1,487
At 31 December 2024	<u>9,271</u>	<u>12,774</u>	<u>22,045</u>
Net book values			
At 31 December 2024	<u>1,345</u>	<u>3,122</u>	<u>4,467</u>
At 31 December 2023	<u>1,793</u>	<u>4,161</u>	<u>5,954</u>

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2024

12. Debtors

	2024	2023
	£	£
Amounts due within one year:		
Prepayments and accrued income	347	347
	347	347

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	3,288	3,304
Accruals and deferred income	4,816	5,760
	8,104	9,064

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2024	Incoming resources	Outgoing resources	Balance at 31/12/2024
	£	£	£	£
<i>General</i>				
General	39,323	63,982	(85,745)	17,560
	39,323	63,982	(85,745)	17,560

Unrestricted Funds - Previous year

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 31/12/2023
	£	£	£	£
<i>General</i>				
General	46,380	75,001	(82,058)	39,323
	46,380	75,001	(82,058)	39,323

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2024

Purpose of unrestricted Funds

General

The General Fund is for the provision of funds, goods or services of any kind including provision of counselling and support particularly amongst people who are being persecuted as a result of their religious beliefs in such parts of Pakistan or the world as the Trustees from time to time may think fit and to fulfil such other purposes which are exclusively charitable according to the Law of England and Wales and are connected with the charitable work of the Charity.

Restricted Funds

	Balance at 01/01/2024 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2024 £
Reserved Funds	6,531	25,847	(26,133)	6,245
	6,531	25,847	(26,133)	6,245

Restricted Funds - Previous year

	Balance at 01/01/2023 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2023 £
Reserved Funds	16,118	13,920	(23,507)	6,531
	16,118	13,920	(23,507)	6,531

Purpose of restricted funds

Reserved Funds

These funds are for Covid-19 support.

Reserved Fund

Reserved funds are for specified activities such as Bible distribution and supporting victims of blasphemy victims.

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2024

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	4,467	13,093	17,560
Restricted funds			
Reserved Funds	-	6,245	6,245
	4,467	19,338	23,805
Previous year			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	5,954	33,369	39,323
Restricted funds			
Reserved Funds	-	6,531	6,531
	5,954	39,900	45,854

Centre for Legal Aid Assistance and Settlement
Detailed Statement of Financial Activities
For the year ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	89,829	88,921
	89,829	88,921
Total incoming resources	89,829	88,921
EXPENDITURE		
Raising donations and legacies		
Subscriptions	(394)	-
	(394)	-
Charitable activities		
Cost of direct charitable activity (Main activity)	(39,951)	(30,807)
	(39,951)	(30,807)
Other		
Other resources expended 1	-	(1,281)
	-	(1,281)
SUPPORT COSTS		
Management		
Management (Main activity)	(501)	-
	(501)	-
Finance		
Finance (Main activity)	(133)	(853)
	(133)	(853)
IT		
IT (Main activity)	(1,359)	(564)
IT (Activity 2)	(3,445)	-
	(4,804)	(564)
Human Resources		
Human Resources (Main activity)	(42,908)	(42,993)
	(42,908)	(42,993)
Publications & Raising Awareness		
Publications & Raising Awareness	(3,456)	(3,528)
	(3,456)	(3,528)
Rent & Insurance		
Rent & Insurance (Main activity)	(6,570)	(6,477)
	(6,570)	(6,477)
Professional & Consultancy Fees		
Professional & Consultancy Fees	(1,781)	(3,889)
Professional & Consultancy Fees (Main activity)	-	(1,984)
	(1,781)	(5,873)
Printing, Postage & Stationery		

Centre for Legal Aid Assistance and Settlement
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2024

Printing, Postage & Stationery (Main activity)	(2,968)	(5,819)
	<u>(2,968)</u>	<u>(5,819)</u>
Telephone, Internet & Fax		
Telephone, Internet & Fax	(3,457)	-
Telephone, Internet & Fax (Main activity)	(2,169)	(4,687)
	<u>(5,626)</u>	<u>(4,687)</u>
Equipment Hire & Maintenance, General Maintenance		
Equipment Hire & Maintenance, General Maintenance	(196)	-
Equipment Hire & Maintenance, General Maintenance (Main activity)	(186)	(283)
	<u>(382)</u>	<u>(283)</u>
Governance costs		
Governance costs (Main activity)	(2,404)	(2,400)
	<u>(2,404)</u>	<u>(2,400)</u>
Total resources expended	<u>(111,878)</u>	<u>(105,565)</u>
Net Expenditure	<u>(22,049)</u>	<u>(16,644)</u>

CENTRE FOR LEGAL AID ASSISTANCE AND SETTLEMENT

England & Wales - Charity number 1141335

Accounts

Charity number: 1141335
Company number: 04209188
(England and Wales)

Centre for Legal Aid Assistance and Settlement
Report of the Directors and Unaudited Financial Statements
For the year ended 31 December 2023

Centre for Legal Aid Assistance and Settlement
Report of the Directors
For the year ended 31 December 2023

The Directors have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2023. The Directors 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

CLAAS (Centre for Legal Aid Assistance and Settlement) is a non-denominational Christian organization dedicated to promoting peace, equality, and freedom of religion or belief. Since 1998, CLAAS has been unwavering in its commitment to aiding persecuted Christians and religious minorities in Pakistan and beyond. Our mission encompasses providing essential aid and support to individuals who have been rendered destitute due to religious persecution.

The Charity's objectives, designed for public benefit, include relieving sickness and financial hardship, advancing education, and fostering good health through various means, including counselling and support. These objectives extend particularly to individuals persecuted because of their religious beliefs, both in Pakistan and elsewhere, as determined by the trustees. All these objectives align with the charitable laws of England and Wales and align with our humanitarian efforts.

In 2023, we continued to raise awareness and address the ongoing persecution of Christians and other religious minorities in Pakistan. This persecution is fuelled by discriminatory laws, government policies and rising hostility, which foster hatred and radicalism toward these communities.

Our support primarily consisted of providing free legal aid and financial assistance for those persecuted for their faith. This included individuals wrongfully accused of blasphemy and other charges, those tortured for their Christian beliefs, and vulnerable young women who were victims of kidnapping, forced marriage, or forced conversion. In partnership with organisations like CLAAS-Pakistan (CLAAS-PK) and the Edge Foundation, we assisted these individuals in seeking justice through legal channels and helped displaced families resettle, ensuring they had the opportunity for a safer and more dignified future.

In August 2023, the city of Jaranwala descended into chaos following blasphemy allegations against two Christian brothers, Raja Amir Saleem and Rocky Saleem, from the predominantly Christian Cinema Basti area. The brothers were accused under sections 295 B and C of Pakistan's penal code for allegedly desecrating the Quran and making derogatory remarks about the Prophet Muhammad (PBUH). These accusations swiftly sparked violent protests, leading to the targeting and destruction of 26 churches, including St John and St Peter, as well as numerous Christian homes. Many Christian families were forced to flee for their lives, abandoning all their possessions to escape the escalating violence.

The unrest was further fuelled by announcements from local mosques condemning Christians, resulting in mobs setting fire to Christian homes and place of worship. Local businesses shut down in solidarity with the protests and demonstrators blocked key intersections. Despite efforts by law enforcement and religious leaders to calm tensions, many protestors demanded harsh punishments for the accused. As the destruction spread, more churches, including the Salvation Army Church and Shehroon Wala Church, were vandalized and burned, leaving the Christian community in Jaranwala devastated.

During this tragic period, CLAAS-PK, in collaboration with its partners in Pakistan, quickly provided relief to affected families. Initially, our teams ensured access to clean drinking water and other essential supplies. As the crisis continued, we extended our efforts over several weeks, distributing food packages to displaced families who had lost their homes and belongings. For those in urgent need, we provided cash assistance, allowing them to purchase necessary items, and distributed Bibles to those seeking spiritual solace during this time of great suffering.

Our work during the Jaranwala crisis exemplifies CLAAS-UK's unwavering commitment to standing with persecuted Christian communities. Through our partnerships with CLAAS-PK and the Edge Foundation, we remain dedicated to supporting those affected by religious violence, helping them rebuild their lives with dignity and hope. This tragic incident underscores the pressing need for stronger protection for religious minorities in Pakistan and for justice to be served in cases where blasphemy laws are misused.

Ministry & Guiding Principles

Our ministry is founded on the principles of Proverbs 32:8-9: "Speak up for those who cannot speak for themselves, for the rights of all who are destitute. Speak up and judge fairly; defend the rights of the poor and needy."

Objectives and aims

The directors have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2023

ACHIEVEMENTS AND PERFORMANCE

In 2023 Pakistan remained the 7th most challenging country for Christians to practice their faith, according to the Open Doors World Watch List. Sadly, Pakistan also ranked second in the number of Christians killed for their beliefs and witnessed several incidents of violence targeting churches and Christian properties.

One of the most severe incidents occurred in August 2023 during the Jaranwala riots, where 26 churches were attacked, vandalized, and burned following blasphemy accusations. This event, along with many others throughout the year, further illustrates the violent situation for Christians in the country. The Jaranwala incident displaced numerous Christian families, highlighting the urgent need for protection and justice for religious minorities.

Pakistan's Christian minority continues to face numerous challenges, including low social status, pervasive poverty, and the misuse of discriminatory laws, particularly blasphemy laws. Additionally, the kidnapping and forced marriage of Christian girls have been on the rise, exacerbating the vulnerability of this community.

Throughout 2023 we provided free legal aid and financial support to victims of blasphemy accusations as well as to vulnerable young women and girls and their families. Our partnerships with organizations like CLAAS-PK and Edge Foundation were crucial in facilitating this work. Due to the sensitive nature of our legal efforts, we maintain discretion in disclosing specific activities.

1) Legal Aid

We provided critical legal aid and practical support to at least a dozen individuals facing persecution in 2023. These cases involved Christians wrongfully accused under discriminatory blasphemy laws, families forced to flee due to violence and oppression, and victims subjected to torture because of their faith. Additionally, we supported young girls who were abducted, forcibly converted to Islam, and married against their will.

Our work specifically included assisting several families whose underage daughters had been kidnapped and forced into conversion and marriage. Thanks to the tireless efforts of our team and local partners, we successfully rescued and reunited at least four of these Christian girls with their families. These hard-won victories highlight the importance of our mission and the continued need for protection and justice for vulnerable Christian communities in Pakistan.

2) Practical Support

We facilitated the resettlement of several families victimized by discriminatory laws, helping them to find safe refuge and restore a sense of security and stability.

We provided practical support including financial assistance and essential supplies, to the families of those imprisoned for their Christian faith, easing their burden during times of distress.

We offered shelter and care to girls and young women who were victims of rape, forced marriage, or forced conversion to Islam, ensuring they had a safe space to recover and rebuild their lives.

Following the devastating Jaranwala riots, where over 26 churches were attacked and numerous Christian families were displaced, we distributed emergency relief packages, including food, clean water and essential items to those affected. Our support continued for several weeks, helping displaced families regain stability.

We also distributed hundreds of Bibles to families affected by the riots, offering spiritual support during this challenging time.

We extended our outreach to impoverished individuals and during the Christmas season, provided special packages to brick kiln workers and child labourers, bringing hope and joy to those enduring severe hardships.

3) Emergency aid

We provided emergency aid packages including essential food items, clean water, and bedding to families severely affected by the Jaranwala riots. Many families lost their homes and possessions in the attacks and were left without basic necessities.

Among the recipients were families who had lost their primary sources of income due to the destruction of property and businesses. Additionally, we supported displaced domestic workers, predominantly women, who were unable to return to work while living in temporary shelters. The loss of income left many families without the means to purchase essential food items, including infant milk. Our aid was crucial in helping these families rebuild and recover.

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2023

4) Christmas Support for the Needy

Since 2005, we have been committed to spreading hope and joy by providing Christmas gifts to the children of brick kiln bonded labourers, who remain trapped in a system likened to modern day slavery. This cherished tradition brings much needed relief and happiness to families enduring severe hardship during the holiday season.

Each year, we support families in bonded labour, families of prisoners, and survivors of religious persecution. We provide food packs and dried fruits to help them observe traditional Christmas customs. These packs offer nourishment and foster a sense of community and togetherness.

In 2023, we distributed hundreds of Bibles, including children's Bibles, to those in need, providing spiritual encouragement and hope. We also reached out to impoverished children, distributing gifts such as sweets, dried fruits, storybooks, drawing books and warm sweaters, ensuring even the most marginalized children felt the love and joy of the Christmas season.

5) Raising awareness

In 2023, we significantly enhanced our efforts to raise awareness about the persecution faced by Christians and other religious minorities in Pakistan. We submitted reports to international organizations, shared crucial information with media outlets, and collaborated on global campaigns aimed at exposing violations of religious freedom.

We expanded our outreach by distributing informative literature, including leaflets, posters, and short videos, with special focus on the forced conversion of underage Christian girls. These materials were shared through our website and social media platforms, as well as with our supporters via our mailing list.

Our press releases, which shared personal stories of persecuted Christians garnered media attention, helping to raise global awareness. We also engaged in campaigns advocating for reform of discriminatory laws and policies affecting Christians in Pakistan.

Public Benefit

The trustees have carefully considered the charity's objectives and the Charity Commission's guidance on public benefit when fulfilling their responsibilities and exercising their powers.

FINANCIAL REVIEW

The charity's income comprised of donations only and the charity has been fortunate in that it has loyal supporters, both individuals and charities.

The charity receives donations in response to its normal campaigns.

During the year, the charity ran special campaigns and raised awareness of unusual events such as the Jaranwala riots.

The charity focused on its normal activities and helping individuals affected by the riots and made donations to help as many poor and needy people as possible through our partners in Pakistan.

It is the policy of the charity that unrestricted funds which have not been designated to a specific use should be maintained at a reasonable level so that the charity can continue its current activities while continuing to search and obtain funding.

The charity also has a policy of securing funding for any new major projects prior to committing to any expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents, the memorandum and article of association and is constituted as a company, limited by guarantee, as defined by the Companies Act 2006.

Centre for Legal Aid Assistance and Settlement
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For the year ended 31 December 2023

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Statement of Financial Position	7
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Detailed Statement of Financial Activities	14 to 15

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2023

Name of Charity Centre for Legal Aid Assistance and Settlement
Charity registration number 1141335
Company registration number 04209188
Principal address ICG House
Oldfield Lane North
Middlesex
UB6 0AL

Directors

The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mr Nasir Saeed
Rev Alwin John Samuel
(Resigned: 03 April 2024)
Ms Parveen Massey
Mr E Money
(Appointed: 04 May 2023)

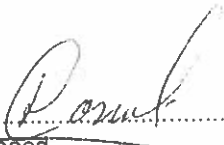
Secretary

Mr N Saeed

Independent examiners

MURRAYS MISTRY
Greenford Business Centre
Oldfield Lane North
Greenford
Middlesex
UB6 0AL

Approved by the Management Committee and signed on its behalf by


.....
Mr N Saeed

25 September 2024

Centre for Legal Aid Assistance and Settlement
Independent Examiners Report to the Directors
For the year ended 31 December 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity Directors are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Murrays Mistry

MURRAYS MISTRY
Greenford Business Centre
Oldfield Lane North
Greenford
Middlesex
UB6 0AL

25 September 2024

Centre for Legal Aid Assistance and Settlement
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income and endowments from:					
Donations and legacies	2	75,001	13,920	88,921	129,867
Total		75,001	13,920	88,921	129,867
Expenditure on:					
Raising funds	3	(7,417)	-	(7,417)	(6,707)
Charitable activities	4/5	(73,360)	(23,507)	(96,867)	(101,018)
Other expenditure		(1,281)	-	(1,281)	(1,431)
Total		(82,058)	(23,507)	(105,565)	(109,156)
Net income/expenditure		(7,057)	(9,587)	(16,644)	20,711
Reconciliation of funds					
Total funds brought forward		46,380	16,118	62,498	41,787
Total funds carried forward		39,323	6,531	45,854	62,498

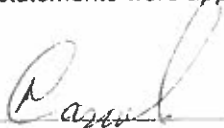
Centre for Legal Aid Assistance and Settlement
Statement of Financial Position
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	5,951	3,854
		5,951	3,854
Current assets			
Debtors	12	350	528
Cash at bank and in hand		48,617	63,605
		48,967	64,133
Creditors: amounts falling due within one year	13	(9,064)	(5,489)
		39,903	58,644
Net current assets		45,854	62,498
Total assets less current liabilities		45,854	62,498
Net assets		45,854	62,498
The funds of the charity			
Restricted income funds	14	6,531	16,118
Unrestricted income funds	14	39,323	46,380
Total funds		45,854	62,498

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:


Mr Nasir Saeed
Director

25 September 2024

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements
For the year ended 31 December 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Centre for Legal Aid Assistance and Settlement meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements of the charity have been prepared assuming the company will be a Going Concern for the foreseeable future.

Funds

Reserved Funds - These were for support for prisoners and their families, victims of forced marriages and their families, families affected by Jaranwala riots, advocacy work, Bibles and Christmas care packs and other aid.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Charitable activities

The charity's objects are for the public benefit and are to relieve sickness and financial hardship to advance education and to promote and preserve good health by the provision of funds, goods or services of any kind, including the provision of counselling and support.

Taxation

Corporation Tax

The charity is exempt from tax on income and gains falling within section 506 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixture & Fittings	25% on reducing balance
Computer Equipment	25% on reducing balance

Debtors

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2023

Irrecoverable VAT

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

Accumulated Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

2. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Donations received	75,001	13,920	88,921	129,867
	75,001	13,920	88,921	129,867

3. Expenditure on generating donations and legacies

	2023 £	2022 £
Unrestricted funds		
Support costs	7,417	6,707
	7,417	6,707

4. Costs of charitable activities by fund type

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Main activity	7,300	23,507	30,807	43,606
Support costs	66,060	-	66,060	57,412
	73,360	23,507	96,867	101,018

5. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2023 £	2022 £
Support costs				
Main activity	30,807	66,060	96,867	101,018

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2023

6. Analysis of support costs

	Raising funds	Main activity	2023	2022
	£	£	£	£
Finance	-	853	853	294
IT	-	564	564	345
Human Resources	-	42,993	42,993	39,875
Publications & Raising Awareness	3,528	-	3,528	3,147
Rent & Insurance	-	6,477	6,477	6,051
Professional & Consultancy Fees	3,889	1,984	5,873	5,863
Printing, Postage & Stationery	-	5,819	5,819	1,417
Telephone, Internet & Fax	-	4,687	4,687	4,701
Equipment Hire & Maintenance, General Maintenance	-	283	283	186
Governance costs	-	2,400	2,400	2,240
	7,417	66,060	73,477	64,119

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	7,803	1,063

8. Particulars of employees

	2023	2022
Administrative Expenses	0	0
	0	0

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2023

10. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2022 £
Income and endowments from:			
Donations and legacies	77,192	52,675	129,867
Total	77,192	52,675	129,867
Expenditure on:			
Raising funds	(6,707)	-	(6,707)
Charitable activities	(64,461)	(36,557)	(101,018)
Other expenditure	(1,431)	-	(1,431)
Total	(72,599)	(36,557)	(109,156)
Net income	4,593	16,118	20,711
Reconciliation of funds			
Total funds brought forward	41,787	-	41,787
Total funds carried forward	46,380	16,118	62,498

11. Tangible fixed assets

Cost or valuation	Fixtures and fittings £	Computer equipment £	Total £
At 01 January 2023	9,791	12,637	22,428
Additions	825	3,259	4,084
At 31 December 2023	10,616	15,896	26,512
Depreciation			
At 01 January 2023	8,226	10,351	18,577
Charge for year	597	1,387	1,984
At 31 December 2023	8,823	11,738	20,561
Net book values			
At 31 December 2023	1,793	4,158	5,951
At 31 December 2022	1,565	2,286	3,851

12. Debtors

	2023 £	2022 £
Amounts due within one year:		
Prepayments and accrued income	350	528
	350	528

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2023

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	3,304	2,129
Accruals and deferred income	5,760	3,360
	9,064	5,489

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 31/12/2023
	£	£	£	£
<i>General</i>				
General	46,380	75,001	(82,058)	39,323
	46,380	75,001	(82,058)	39,323

Unrestricted Funds - Previous year

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General	41,787	77,192	(72,599)	46,380
	41,787	77,192	(72,599)	46,380

Purpose of unrestricted Funds

General

The General Fund is for the provision of funds, goods or services of any kind including provision of counselling and support particularly amongst people who are being persecuted as a result of their religious beliefs in such parts of Pakistan or the world as the Trustees from time to time may think fit and to fulfil such other purposes which are exclusively charitable according to the Law of England and Wales and are connected with the charitable work of the Charity.

Restricted Funds

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 31/12/2023
	£	£	£	£
Reserved Funds	16,118	13,920	(23,507)	6,531
	16,118	13,920	(23,507)	6,531

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2023

Restricted Funds - Previous year

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
Reserved Funds	-	52,675	(36,557)	16,118
	-	52,675	(36,557)	16,118

Purpose of restricted funds

Reserved Funds

These funds are for Covid-19 support.

Reserved Fund

Reserved funds are for specified activities such as Bible distribution and supporting victims of blasphemy victims.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	5,951	33,372	39,323
Restricted funds			
Reserved Funds	-	6,531	6,531
	5,951	39,903	45,854

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	3,854	42,526	46,380
Restricted funds			
Reserved Funds	-	16,118	16,118
	3,854	58,644	62,498

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements
For the year ended 31 December 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	88,921	129,867
	88,921	129,867
Total incoming resources	88,921	129,867
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(30,807)	(43,606)
	(30,807)	(43,606)
Other		
Other resources expended 1	(1,281)	(1,431)
	(1,281)	(1,431)
SUPPORT COSTS		
Finance		
Finance	(853)	(294)
	(853)	(294)
IT		
IT	(564)	(345)
	(564)	(345)
Human Resources		
Human Resources	(42,993)	(39,875)
	(42,993)	(39,875)
Publications & Raising Awareness		
Publications & Raising Awareness	(3,528)	(3,147)
	(3,528)	(3,147)
Rent & Insurance		
Rent & Insurance	(6,477)	(6,051)
	(6,477)	(6,051)
Professional & Consultancy Fees		
Professional & Consultancy Fees	(3,889)	(3,560)
Professional & Consultancy Fees	(1,984)	(2,303)
	(5,873)	(5,863)
Printing, Postage & Stationery		
Printing, Postage & Stationery	(5,819)	(1,417)
	(5,819)	(1,417)
Telephone, Internet & Fax		
Telephone, Internet & Fax	(4,687)	(4,701)
	(4,687)	(4,701)
Equipment Hire & Maintenance, General Maintenance		

Centre for Legal Aid Assistance and Settlement
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2023

Equipment Hire & Maintenance, General Maintenance	(283)	(186)
	(283)	(186)
Governance costs		
Governance costs	(2,400)	(2,240)
	(2,400)	(2,240)
Total resources expended	(105,565)	(109,156)
Net Expenditure	(16,644)	20,711

Accounts

Charity number: 1141335
Company number: 04209188
(England and Wales)

Centre for Legal Aid Assistance and Settlement
Report of the Directors and Unaudited Financial Statements
For the year ended 31 December 2022

Centre for Legal Aid Assistance and Settlement
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For the year ended 31 December 2022

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Centre for Legal Aid Assistance and Settlement
Report of the Directors
For the year ended 31 December 2022

The Directors have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2022. The Directors 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

CLAAS (Centre for Legal Aid Assistance and Settlement) is a non-denominational Christian organization dedicated to promoting peace, equality, and freedom of religion or belief. Since 1998, CLAAS has been unwavering in its commitment to aiding persecuted Christians and religious minorities in Pakistan and beyond. Our mission encompasses providing essential aid and support to individuals who have been rendered destitute due to religious persecution.

The Charity's objectives, designed for the betterment of the public, encompass relieving sickness and financial hardship, advancing education, and fostering good health through various means, including counselling and support. These objectives extend particularly to individuals persecuted due to their religious beliefs, both in Pakistan and elsewhere, as determined by the trustees. The objectives align with the charitable laws of England and Wales and are linked to the charity's humanitarian efforts.

In 2022, we continued our efforts to raise awareness and combat the ongoing persecution of Christians and other religious minorities in Pakistan. This persecution is driven by discriminatory laws and government's policies, as well as increasing hostility toward these communities.

Our support comes in the form of free legal assistance and financial aid for those facing persecution. This includes individuals who have been wrongfully accused and vulnerable young women subjected to kidnapping, forced marriage, or forced conversion. Collaborating with our partners in Pakistan, such as CLAAS-PK and the Edge Foundation, we assist these individuals in seeking justice through the legal system, thus ensuring a safer future and a life of dignity.

Pakistan Flood Relief

In 2022, Pakistan faced the devastating consequences of floods that affected over 33 million people, including 16 million children. These floods submerged approximately one-third of the country's land area, resulting in the tragic loss of more than 1,700 lives. As a result, countless families were displaced, seeking refuge in tents or makeshift open spaces.

In response to this humanitarian crisis, we took action in collaboration with our valued partners in Pakistan. We distributed 600 packages containing essential food and bedding to the affected families. Additionally, we provided financial assistance to help them replace clothing and necessities lost in the floodwaters.

As these families begin the challenging process of reconstructing their lives and homes, we take pride in knowing that our assistance goes beyond the mere provision of material support. It provides them with a deep sense of comfort and dignity during the most trying moments.

Ministry and Guiding Principles

Our ministry is founded on the principles of Proverbs 32:8-9: "Speak up for those who cannot speak for themselves, for the rights of all who are destitute. Speak up and judge fairly; defend the rights of the poor and needy."

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2022

ACHIEVEMENTS AND PERFORMANCE

In 2022 Pakistan maintained its position as the 7th most challenging country for Christians to practice their faith, according to the Open Doors World Watch List of 50 Countries. Pakistan also ranked second in the number of Christians who lost their lives due to their religious beliefs and fourth in the count of churches subjected to attacks or forced closures.

Pakistan's Christian minority continues to face numerous challenges, low social status, pervasive poverty, and the shadow of discriminatory laws. Additionally, there has been a growing number of cases involving the kidnapping and forced marriage of Christian daughters.

Throughout the year, we continued to provide free legal aid and financial support to victims of blasphemy laws and vulnerable young women and girls and their families in Pakistan. Our partnerships with organizations like CLAAS-PK and Edge Foundation facilitated this work. Given the sensitive nature of our legal efforts and the risks associated with disclosing specific activities, we must maintain discretion.

1) Legal Aid

We supported at least a dozen cases involving individuals facing persecution by providing legal aid and practical support to their families.

These cases included the defence of prisoners of faith wrongly accused under discriminatory laws, Christians forced to flee due to violence and oppression, and families of underage girls subjected to kidnapping, forced conversion, rape, and forced marriages.

2) Practical Support

We have helped the resettlement of at least two families victimized by discriminatory laws, helping them to find safe refuge and regain stability.

We provided practical support to the families of prisoners.

We offered shelter to girls and young women who were victims of rape, forced marriage or forced conversion to Islam.

We distributed relief packages to impoverished individuals and Christmas packages to brick kiln and child laborers.

3) Emergency aid

We extended our support by delivering numerous emergency aid packages including essential food items and bedding to families profoundly affected by catastrophic floods in Pakistan.

Among the recipients were families grappling with the loss of primary wage-earners' jobs and domestic servant, predominantly women, who were unable to work while living in makeshift open-air shelters.

The loss of income left many of these families without the means to purchase food, including vital items like infant milk.

4) Christmas Support for the Needy

Since 2005, CLAAS has been providing Christmas gifts to the children of brick kiln bonded labourers., a practice condemned as modern day slavery.

We host Christmas lunches for families trapped in bonded labour, prisoners' families and survivors of religious intolerance.

We provide a modest financial gift to help them purchase winter clothing and necessities.

Additionally, we distribute food packs to ensure a special Christmas dinner, fostering a sense of God's love and compassion during challenging times.

We distributed hundreds of Bibles to those in need.

We distributed hundreds of Christmas gifts to poor children, including sweets, dried fruits, storybooks, drawing books and sweaters.

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2022

5) Raising awareness

We persistently worked towards raising awareness about the hardships encountered by persecuted Christians and minorities in Pakistan. Our methods included maintaining an informative website, engaging our supporter mailing list, distributing leaflets and posters, issuing press releases, conducting meetings, and sharing videos on our website.

We engaged in international and local campaigns advocating for the abolition or revision of unjust laws and policies that adversely affect lives.

Our press releases, sharing the stories of persecuted Christians, garnered media attention and increased awareness of ongoing issues.

Public Benefit

The trustees of the charity have diligently considered both the charity's objectives and the guidance on public benefit provided by the Charity Commission, in fulfilling their responsibilities and exercising their powers.

FINANCIAL REVIEW

The charity's income comprised of donations only.

The charity received donations in response to its appeal following the flooding in Pakistan.

The charity focused on its normal activities and helping individuals affected by the flood water and made donations to help as many poor and needy people as possible through our partners in Pakistan.

It is the policy of the charity that unrestricted funds which have not been designated to a specific use should be maintained at a reasonable level so that the charity can continue its current activities while continuing to search and obtain funding.

The charity also has a policy of securing funding for any new major projects prior to committing to any expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents, the memorandum and article of association and is constituted as a company, limited by guarantee, as defined by the Companies Act 2006.

Pay policy for senior staff

Mr N Saeed is the only paid Trustee and Director of the charity. He is in charge of the day to day operation of the charity. His gross salary for the year was GBP 34,650.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Centre for Legal Aid Assistance and Settlement
Charity registration number	1141335
Company registration number	04209188
Principal address	ICG House Oldfield Lane North Middlesex UB6 0AL

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2022

Directors

The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mr Nasir Saeed
Rev Alwin John Samuel
Ms Parveen Massey
Mr E Money
(Appointed: 04 May 2023)

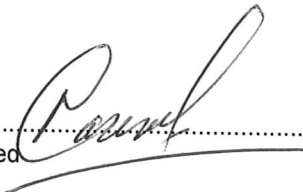
Secretary

Mr N Saeed

Independent examiners

MURRAYS MISTRY
Greenford Business Centre
Oldfield Lane North
Greenford
Middlesex
UB6 0AL

Approved by the Management Committee and signed on its behalf by


..... 28 September 2023
Mr N Saeed

Centre for Legal Aid Assistance and Settlement
Independent Examiners Report to the Directors
For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity Directors are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

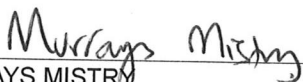
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



MURRAY'S MISTRY
Greenford Business Centre
Oldfield Lane North
Greenford
Middlesex
UB6 0AL

28 September 2023

Centre for Legal Aid Assistance and Settlement
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and endowments from:					
Donations and legacies	2	77,192	52,675	129,867	99,623
Other income	3	-	-	-	11,147
Total		77,192	52,675	129,867	110,770
Expenditure on:					
Raising funds	4	(6,707)	-	(6,707)	(6,001)
Charitable activities	5/6	(64,461)	(36,557)	(101,018)	(108,429)
Other expenditure		(1,431)	-	(1,431)	(1,415)
Total		(72,599)	(36,557)	(109,156)	(115,845)
Net income/expenditure		4,593	16,118	20,711	(5,075)
Reconciliation of funds					
Total funds brought forward		41,787	-	41,787	45,592
Total funds carried forward		46,380	16,118	62,498	40,517

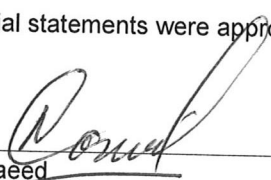
Centre for Legal Aid Assistance and Settlement
Statement of Financial Position
As at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	12	3,854	4,255
		<u>3,854</u>	<u>4,255</u>
Current assets			
Debtors	13	528	528
Cash at bank and in hand		63,605	41,059
		<u>64,133</u>	<u>41,587</u>
Creditors: amounts falling due within one year	14	(5,489)	(5,325)
Net current assets		<u>58,644</u>	<u>36,262</u>
Total assets less current liabilities		<u>62,498</u>	<u>40,517</u>
Net assets		<u>62,498</u>	<u>40,517</u>
The funds of the charity			
Restricted income funds	15	16,118	-
Unrestricted income funds	15	46,380	40,517
Total funds		<u>62,498</u>	<u>40,517</u>

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Mr Nasir Saeed
Director

28 September 2023

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements
For the year ended 31 December 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Centre for Legal Aid Assistance and Settlement meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Funds

Reserved Funds - These were for support for victims of forced marriages and their families, flood support, bible packs, Christmas care packs and other aid.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Charitable activities

The charity's objects are for the public benefit and are to relieve sickness and financial hardship to advance education and to promote and preserve good health by the provision of funds, goods or services of any kind, including the provision of counselling and support.

Taxation

Corporation Tax

The charity is exempt from tax on income and gains falling within section 506 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixture & Fittings 25% on reducing balance

Computer Equipment 25% on reducing balance

Debtors

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Irrecoverable VAT

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Accumulated Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Donations received	77,192	52,675	129,867	99,623
	<u>77,192</u>	<u>52,675</u>	<u>129,867</u>	<u>99,623</u>

3. Other income

	2022	2021
	£	£
Other income 2	-	11,147
	<u>-</u>	<u>11,147</u>

4. Expenditure on generating donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Support costs	6,707	6,001
	<u>6,707</u>	<u>6,001</u>

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Main activity	7,049	36,557	43,606	52,109
Support costs	57,412	-	57,412	56,320
	<u>64,461</u>	<u>36,557</u>	<u>101,018</u>	<u>108,429</u>

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2022

6. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2022 £	2021 £
Support costs				
Main activity	43,606	57,412	101,018	108,429

7. Analysis of support costs

	Raising funds £	Main activity £	2022 £	2021 £
Finance	-	294	294	556
IT	-	345	345	1,195
Human Resources	-	39,875	39,875	35,777
Publications & Raising Awareness	3,147	-	3,147	6,001
Rent & Insurance	-	6,051	6,051	5,894
Professional & Consultancy Fees	3,560	2,303	5,863	4,081
Printing, Postage & Stationery	-	1,417	1,417	2,344
Telephone, Internet & Fax	-	4,701	4,701	4,455
Equipment Hire & Maintenance, General Maintenance	-	186	186	186
Governance costs	-	2,240	2,240	1,832
	6,707	57,412	64,119	62,321

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of owned fixed assets	1,063	1,417

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2022

9. Particulars of employees

	2022	2021
Administrative Expenses	0	1
	0	1

11. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2021 £
Income and endowments from:			
Donations and legacies	53,786	45,837	99,623
Other income	11,147	-	11,147
Total	64,933	45,837	110,770
Expenditure on:			
Raising funds	(6,001)	-	(6,001)
Charitable activities	(61,321)	(47,108)	(108,429)
Other expenditure	(1,415)	-	(1,415)
Total	(68,737)	(47,108)	(115,845)
Net expenditure	(3,804)	(1,271)	(5,075)
Reconciliation of funds			
Total funds brought forward	44,321	1,271	45,592
Total funds carried forward	40,517	-	40,517

12. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
At 01 January 2022	9,129	12,637	21,766
Additions	662	-	662
At 31 December 2022	9,791	12,637	22,428
Depreciation			
At 01 January 2022	7,925	9,586	17,511
Charge for year	301	762	1,063
At 31 December 2022	8,226	10,348	18,574
Net book values			
At 31 December 2022	1,565	2,289	3,854
At 31 December 2021	1,204	3,051	4,255

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2022

13. Debtors

	2022	2021
	£	£
Amounts due within one year:		
Prepayments and accrued income	528	528
	528	528
	528	528

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	2,129	2,524
Accruals and deferred income	3,360	2,801
	5,489	5,325
	5,489	5,325

15. Movement in funds

Unrestricted Funds

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General	41,787	77,192	(72,599)	46,380
	41,787	77,192	(72,599)	46,380
	41,787	77,192	(72,599)	46,380

Unrestricted Funds - Previous year

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
<i>General</i>				
General	44,321	64,933	(68,737)	40,517
	44,321	64,933	(68,737)	40,517
	44,321	64,933	(68,737)	40,517

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Purpose of unrestricted Funds

General

The General Fund is for the provision of funds, goods or services of any kind including provision of counselling and support particularly amongst people who are being persecuted as a result of their religious beliefs in such parts of Pakistan or the world as the Trustees from time to time may think fit and to fulfil such other purposes which are exclusively charitable according to the Law of England and Wales and are connected with the charitable work of the Charity.

Restricted Funds

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
Reserved Funds	-	52,675	(36,557)	16,118
	-	52,675	(36,557)	16,118

Restricted Funds - Previous year

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
Reserved Funds	1,271	45,837	(47,108)	-
	1,271	45,837	(47,108)	-

Purpose of restricted funds

Reserved Funds

These funds are for Covid-19 support.

16. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	3,854	42,526	46,380
Restricted funds			
Reserved Funds	-	16,118	16,118
	3,854	58,644	62,498

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Previous year

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	4,255	36,262	40,517
Restricted funds			
	4,255	36,262	40,517

Centre for Legal Aid Assistance and Settlement
Detailed Statement of Financial Activities
For the year ended 31 December 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	129,867	99,623
	129,867	99,623
Other income		
Other income 2	-	11,147
	-	11,147
Total incoming resources	129,867	110,770
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(43,606)	(52,109)
	(43,606)	(52,109)
Other		
Other resources expended 1	(1,431)	(1,415)
	(1,431)	(1,415)
SUPPORT COSTS		
Finance		
Finance	(294)	(556)
	(294)	(556)
IT		
IT	(345)	(1,195)
	(345)	(1,195)
Human Resources		
Human Resources	(39,875)	(35,777)
	(39,875)	(35,777)
Publications & Raising Awareness		
Publications & Raising Awareness	(3,147)	(6,001)
	(3,147)	(6,001)
Rent & Insurance		
Rent & Insurance	(6,051)	(5,894)
	(6,051)	(5,894)
Professional & Consultancy Fees		
Professional & Consultancy Fees	(3,560)	-
Professional & Consultancy Fees	(2,303)	(4,081)
	(5,863)	(4,081)
Printing, Postage & Stationery		
Printing, Postage & Stationery	(1,417)	(2,344)
	(1,417)	(2,344)
Telephone, Internet & Fax		
Telephone, Internet & Fax	(4,701)	(4,455)

Centre for Legal Aid Assistance and Settlement
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2022

	(4,701)	(4,455)
Equipment Hire & Maintenance, General Maintenance		
Equipment Hire & Maintenance, General Maintenance	(186)	(186)
	(186)	(186)
Governance costs		
Governance costs	(2,240)	(1,832)
	(2,240)	(1,832)
Total resources expended	(109,156)	(115,845)
Net Income	20,711	(5,075)

CENTRE FOR LEGAL AID ASSISTANCE AND SETTLEMENT

England & Wales - Charity number 1141335

Accounts

Charity number: 1141335
Company number: 04209188
(England and Wales)

Centre for Legal Aid Assistance and Settlement
Report of the Directors and Unaudited Financial Statements

For the year ended 31 December 2021

Centre for Legal Aid Assistance and Settlement
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Centre for Legal Aid Assistance and Settlement
Report of the Directors
For the year ended 31 December 2021

The Directors have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2021. The Directors 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Centre for Legal Aid Assistance and Settlement (CLAAS) is a non-denominational Christian Organisation working to promote peace, equality and freedom of religion or belief. CLAAS continues to be dedicated to helping persecuted Christians in Pakistan and elsewhere. Since 1998 CLAAS lawyers, workers and supporters have championed the cause of the persecuted Christians and other religious minorities in Pakistan and given aid to victims made destitute due to religious persecution.

The charity's objectives are "for the public benefit and are to relieve sickness and financial hardship. To advance education and promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling, and support particularly amongst people who are being persecuted as a result of their religious beliefs in such parts of Pakistan or the world as the trustees from time to time may think fit and to fulfil such other purposes which are exclusively charitable according to the Law of England and Wales and are connected to the charitable work of the charity".

In 2021, we have continued to raise awareness of, and to work to stop the ongoing persecution of Christians and other religious minorities due to Pakistan's discriminatory laws and policies.

We have supported those who are persecuted through the provision of free legal aid and financial support. " We have supported those wrongly accused and vulnerable young women who were subjected to kidnapping, forced marriage, or forced conversion. Our lawyers are helping them to get justice through the courts, so that they can have a safe future, in which they can live with dignity.

This year, we have continued to provide practical support and supplies to those who are suffering extreme poverty due to religious discrimination. This work was brought sharply into focus by the continued spread of COVID-19 in 2021 and the introduction of partial lockdowns in the most affected areas. We have again been told of families who were denied access to state aid due to their religious beliefs.

Our ministry is based on the proclamation of Proverbs 31, v.8-9: "Speak up for those who cannot speak for themselves, for the rights of all who are destitute. Speak up and judge fairly: defend the rights of the poor and needy."

The directors have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2021

ACHIEVEMENTS AND PERFORMANCE

2021 Pakistan continued to be ranked 8th on the Open Doors World Watch List of 50 Countries where it is most difficult to be a Christian. Pakistan has the second highest number of Christians killed for their faith, and the fourth highest number of churches attacked or closed.

Pakistan's Christian minority continue to have so much to contend with, including low status, grinding poverty and living in the shadow of Pakistan's discriminatory laws. Now we are seeing growing numbers of their daughters enduring kidnapping and forced marriage.

This year, we have continued to work on the ground in Pakistan through our partners such as CLAAS-PK and Edge Foundation. We have also continued to develop partnerships with churches and other organisations in Pakistan.

The confidential nature of our legal work and sensitivities around religious persecution makes it difficult to report on all our activities in detail without endangering those we seek to serve. However, our achievements this year can be divided into five main categories:

1) Legal Aid

This year we supported at least 10 cases of people experiencing persecution providing legal aid and practical support to their families.

Cases have included:

Prisoners of faith charged under the discriminatory laws and imprisoned wrongly for their faith. We are representing Qaiser Ayub who has been on death row since 2018 after being accused on scant evidence, under the blasphemy laws. His case is ongoing.

Christians suffering violence and oppression and forced to flee their homes because of attacks on their towns.

Families of underaged girls who have been kidnapped - forced conversion, rape and forced marriages are among the cases that we have been dealing with. These cases are particularly complex, and we have worked tirelessly to get the engagement of the police and courts, who rarely give this issue the profile it deserves.

2) Practical Support

We have helped to resettle victims of the discriminatory law who were forced to flee their homes.

We have given practical support to prisoners' families.

We have provided shelter for girls and young women who are victims of rape, forced marriage or forced conversion to Islam.

We have distributed relief packages to poor and needy people and Christmas packages to brick kiln child workers (see below).

3) Emergency aid

We have provided hundreds of emergency aid parcels containing food and hygiene packs to families affected by the COVID-19 pandemic. This included families whose daily wage earners had lost their jobs, and women in domestic service whose employers had stopped them from entering their homes for fear of the virus. Many of these families lost their income completely and had no money to buy food or milk for their infants. Children who should have been at school were working in brick kilns and shops to support their families. These families were unlikely to receive any state aid due to ongoing religious persecution, so the support we provided was a real lifeline.

4) Christmas Support to those in need

Since 2005, CLAAS has been providing Christmas gifts to the children of brick kiln bonded labourers. Bonded labour has been condemned by the United Nations as modern day slavery and has been outlawed in Pakistan for over 20 years, though with little effect.

We provide a Christmas lunch to families trapped in bonded labour, the families of prisoners, and survivors of religious intolerance. We provide them with a small financial gift to buy winter clothes and other necessities, which they could not otherwise afford. We also provide them with food packs containing flour, cooking oil, rice, lentils, teabags, sugar, dry milk

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2021

and spices, so they can cook a nice Christmas dinner to enjoy with their family.

This is an opportunity for us to share God's love and compassion with suffering Christians. Standing with them in solidarity during their time of need, so that they know they are not forgotten.

5) Raising awareness

We have continued to raise awareness of the issues faced by persecuted Christians and other minorities in Pakistan via our website and supporter mailing list. We have published leaflets, posters and videos, which are available on our website: <https://www.claas.org.uk/resources/>. We have campaigned internationally and locally for the abolishment or revision of unjust laws and policies that are ruining innocent people's lives. We issued several press releases this year sharing stories of persecuted Christians, which have attracted the attention of media and raised awareness of ongoing issues.

Public Benefit

The trustees of the charity have had due regard both to the objectives of the charity as set out above and also to the guidance on public benefit published by the Charity Commission, in exercising their powers and duties.

FINANCIAL REVIEW

The charity's income comprised of donations only. This year, the global Pandemic has had a significant impact on the finances of the charity.

The charity received support from the Government and donations were received in response to the charity's appeal due to the Covid-19 pandemic.

The charity focused on the Covid-19 and made donations to help as many poor and needy people as possible through our partners in Pakistan.

It is the policy of the charity that unrestricted funds which have not been designated to a specific use should be maintained at a reasonable level so that the charity can continue its' current activities while continuing to search and obtain funding.

The charity also has a policy of securing funding for any new major projects prior to committing to any expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents, the memorandum and article of association and is constituted as a company, limited by guarantee, as defined by the Companies Act 2006.

Pay policy for senior staff

Mr N Saeed is the only paid Trustee and Director of the charity. He is in charge of the day to day operation of the charity. His gross salary for the year was GBP 31,762.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Centre for Legal Aid Assistance and Settlement
Charity registration number	1141335
Company registration number	04209188
Principal address	ICG House Oldfield Lane North Middlesex UB6 0AL

Directors

The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mr Nasir Saeed
Rev Alwin John Samuel
Ms Parveen Massey


Secretary Mr N Saeed

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2021

Independent examiners

MURRAYS MISTRY
Greenford Business Centre
Oldfield Lane North
Greenford
Middlesex
UB6 0AL

Approved by the Management Committee and signed on its behalf by


..... 29 September 2022
Mr N Saeed

Centre for Legal Aid Assistance and Settlement
Independent Examiners Report to the Directors
For the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity Directors are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Murrays Mistry

MURRAYS MISTRY
Greenford Business Centre
Oldfield Lane North
Greenford
Middlesex
UB6 0AL

29 September 2022

Centre for Legal Aid Assistance and Settlement
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	53,786	45,837	99,623	133,708
Investments	3	-	-	-	17
Other income	4	11,147	-	11,147	24,061
Total		64,933	45,837	110,770	157,786
Expenditure on:					
Raising funds	5	(6,001)	-	(6,001)	(5,216)
Charitable activities	6/7	(61,321)	(47,108)	(108,429)	(121,126)
Other expenditure		(1,415)	-	(1,415)	(359)
Total		(68,737)	(47,108)	(115,845)	(126,701)
Net income/expenditure		(3,804)	(1,271)	(5,075)	31,085
Reconciliation of funds					
Total funds brought forward		44,321	1,271	45,592	15,779
Total funds carried forward		40,517	-	40,517	46,864


Centre for Legal Aid Assistance and Settlement
Statement of Financial Position
As at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	13	4,255	5,525
		4,255	5,525
Current assets			
Debtors	14	528	932
Cash at bank and in hand		41,059	47,235
		41,587	48,167
Creditors: amounts falling due within one year	15	(5,325)	(6,828)
Net current assets		36,262	41,339
Total assets less current liabilities		40,517	46,864
Net assets		40,517	46,864
The funds of the charity			
Restricted income funds	16	-	1,271
Unrestricted income funds	16	40,517	45,593
Total funds		40,517	46,864

For the year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Mr Nasir Saeed
Director

29 September 2022

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements
For the year ended 31 December 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Centre for Legal Aid Assistance and Settlement meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Funds

Reserved Funds - These were for Covid aid and Christmas care packs and other aid.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Charitable activities

The charity's objects are for the public benefit and are to relieve sickness and financial hardship to advance education and to promote and preserve good health by the provision of funds, goods or services of any kind, including the provision of counselling and support.

Taxation

Corporation Tax

The charity is exempt from tax on income and gains falling within section 506 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixture & Fittings 25% on reducing balance

Computer Equipment 25% on reducing balance

Debtors

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Irrecoverable VAT

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2021

Accumulated Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	53,786	45,837	99,623	99,683
Grants received	-	-	-	34,025
	53,786	45,837	99,623	133,708

3. Investment income

	2021	2020
	£	£
Bank interest receivable	-	17
	-	17

4. Other income

	2021	2020
	£	£
Unrestricted funds		
Other income 1	-	10,000
Other income 2	11,147	14,061
	11,147	24,061

5. Expenditure on generating donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Support costs	6,001	5,216
	6,001	5,216

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2021

6. Costs of charitable activities by fund type

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Main activity	5,001	47,108	52,109	64,558
Support costs	56,320	-	56,320	56,568
	61,321	47,108	108,429	121,126

7. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2021 £	2020 £
Support costs				
Main activity	52,109	56,320	108,429	121,126

8. Analysis of support costs

	Raising funds £	Main activity £	2021 £	2020 £
Finance	-	556	556	963
IT	-	1,195	1,195	2,105
Human Resources	-	35,777	35,777	33,216
Publications & Raising Awareness	6,001	-	6,001	5,216
Rent & Insurance	-	5,894	5,894	7,870
Professional & Consultancy Fees	-	4,081	4,081	2,469
Printing, Postage & Stationery	-	2,344	2,344	3,473
Telephone, Internet & Fax	-	4,455	4,455	4,046
Equipment Hire & Maintenance, General Maintenance	-	186	186	186
Governance costs	-	1,832	1,832	2,240
	6,001	56,320	62,321	61,784

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2021

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	1,417	1,839

10. Particulars of employees

	2021	2020
	£	£
Administrative Expenses	1	1
	1	1

12. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2020
	£	£	£
Income and endowments from:			
Donations and legacies	67,879	65,829	133,708
Investments	17	-	17
Other income	24,061	-	24,061
Total	91,957	65,829	157,786
Expenditure on:			
Raising funds	(5,216)	-	(5,216)
Charitable activities	(56,568)	(64,558)	(121,126)
Other expenditure	(359)	-	(359)
Total	(62,143)	(64,558)	(126,701)
Net income	29,814	1,271	31,085
Reconciliation of funds			
Total funds brought forward	15,779	-	15,779
Total funds carried forward	45,593	1,271	46,864

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2021

13. Tangible fixed assets

Cost or valuation	Fixtures and fittings £	Computer equipment £	Total £
At 01 January 2021	9,129	12,491	21,620
Additions	-	146	146
At 31 December 2021	9,129	12,637	21,766
Depreciation			
At 01 January 2021	7,524	8,571	16,095
Charge for year	401	1,015	1,416
At 31 December 2021	7,925	9,586	17,511
Net book values			
At 31 December 2021	1,204	3,051	4,255
At 31 December 2020	1,605	3,920	5,525

14. Debtors

	2021 £	2020 £
Amounts due within one year:		
Prepayments and accrued income	528	932
	528	932

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	2,524	5,428
Accruals and deferred income	2,801	1,400
	5,325	6,828

16. Movement in funds

Unrestricted Funds

	Balance at 01/01/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2021 £
<i>General</i>				
General	44,321	64,933	(68,737)	40,517
	44,321	64,933	(68,737)	40,517

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2021

Unrestricted Funds - Previous year

	Balance at 01/01/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2020 £
<i>General</i>				
General	15,779	91,957	(62,143)	45,593
	15,779	91,957	(62,143)	45,593

Purpose of unrestricted Funds

General

The General Fund is for the provision of funds, goods or services of any kind including provision of counselling and support particularly amongst people who are being persecuted as a result of their religious beliefs in such parts of Pakistan or the world as the Trustees from time to time may think fit and to fulfil such other purposes which are exclusively charitable according to the Law of England and Wales and are connected with the charitable work of the Charity.

Restricted Funds

	Balance at 01/01/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2021 £
Reserved Funds	1,271	45,837	(47,108)	-
	1,271	45,837	(47,108)	-

Restricted Funds - Previous year

	Balance at 01/01/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2020 £
Reserved Funds	-	65,829	(64,558)	1,271
	-	65,829	(64,558)	1,271

Purpose of restricted funds

Reserved Funds

These funds are for Covid-19 support.

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2021

17. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	4,255	36,262	40,517
Restricted funds			
	4,255	36,262	40,517
Previous year			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	5,525	40,068	45,593
Restricted funds			
Reserved Funds	-	1,271	1,271
	5,525	41,339	46,864

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	99,623	99,683
Grants receivable	-	34,025
	99,623	133,708
Investments		
Bank interest receivable	-	17
	-	17
Other income		
Other income 1	-	10,000
Other income 2	11,147	14,061
	11,147	24,061
Total incoming resources	110,770	157,786
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(52,109)	(64,558)
	(52,109)	(64,558)
Other		
Other resources expended 1	(1,415)	(359)
	(1,415)	(359)
SUPPORT COSTS		
Finance		
Finance	(556)	(963)
	(556)	(963)
IT		
IT	(1,195)	(2,105)
	(1,195)	(2,105)
Human Resources		
Human Resources	(35,777)	(33,216)
	(35,777)	(33,216)
Publicatiosn & Raising Awareness		
Publicatiosn & Raising Awareness	(6,001)	(5,216)
	(6,001)	(5,216)
Rent & Insurance		
Rent & Insurance	(5,894)	(7,870)
	(5,894)	(7,870)
Professional & Consultancy Fees		
Professional & Consultancy Fees	(4,081)	(2,469)
	(4,081)	(2,469)
Printing,Postage & Stationery		
Printing,Postage & Stationery	(2,344)	(3,473)

Centre for Legal Aid Assistance and Settlement
Detailed Statement of Financial Activities
For the year ended 31 December 2021

Telephone, Internet & Fax	(2,344)	(3,473)
Telephone, Internet & Fax	(4,455)	(4,046)
Equipment Hire & Maintenance, General Maintenance	(4,455)	(4,046)
Equipment Hire & Maintenance, General Maintenance	(186)	(186)
Governance costs	(186)	(186)
Governance costs	(1,832)	(2,240)
	(1,832)	(2,240)
Total resources expended	(115,845)	(126,701)
Net Expenditure	(5,075)	31,085

Accounts

Charity number: 1141335
Company number: 04209188
(England and Wales)

Centre for Legal Aid Assistance and Settlement
Report of the Directors and Unaudited Financial Statements
For the year ended 31 December 2020

Centre for Legal Aid Assistance and Settlement
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For the year ended 31 December 2020

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Statement of Financial Position	5
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Centre for Legal Aid Assistance and Settlement
Report of the Directors
For the year ended 31 December 2020

The Directors have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2020. The Directors 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Centre for legal aid and settlement (CLAAS) is dedicated to helping minorities in Pakistan and elsewhere. Since 1998 CLAAS workers, lawyers, and supporters have championed the cause of the persecuted Christians and other religious minorities in Pakistan and have helped thousands of poor and traumatised victims of religious persecution.

We are passionate about defending the rights of suffering Christians and members of other religious minorities who have been wrongly accused or treated unfairly because of their faith. We support Pakistani minorities individuals, families or communities, who have lost everything - their jobs, homes, their loved ones and their freedom.

We defend and support the voiceless victims of persecution in Pakistan and work hard to give them back their freedom and dignity.

The directors have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The charity has continued championing the cause of the persecuted Christians and other religious minorities in Pakistan and helping the traumatised victims of religious persecution.

During 2020 we have been busy distributing relief to the poor and needy people who were badly affected because of Covid-19. During the pandemic many poor families had lost their jobs, especially those women who were working as domestic servants and whose employers had stopped them from entering their homes. Similarly, many daily wagers had lost their income. There were many families who lost their income completely and had no money to buy food and milk for their infants.

During the pandemic we raised awareness about the Covid-19 and were able to provide care packs which included food, masks and packets of soap.

We also continued working to end the misuses of the blasphemy law project we started in previous years, but due to the pandemic it was not possible to carry out all the activities.

During the pandemic we noticed that cases of kidnapping, forced marriage and forced conversion to Islam rocketed. We started collecting data on the subject with our partner, The Edge Foundation. Together we have also started a new project to end the forced marriages and forced conversion of underage minority girls to Islam. This is going to be our main project for the coming years. The Edge Foundation will collect the data and we will raise awareness and advocate on the behalf of religious minorities in the international arena.

The charity strives to make a difference and to bring changes so Christians and other religious minorities are considered equal citizens and can live with dignity and without fear in Pakistan.

CLAAS continues its struggle to eradicate the root cause of hatred and persecution against religious minorities, which is our ongoing work.

FINANCIAL REVIEW

The charity's income comprised of donations and grants. This year, the global Pandemic has had a significant impact on the finances of the charity.

The charity received support from the Local Council and the Government and donations and grants were received in response to the charity's appeal due to the Covid-19 pandemic.

The charity focused on the Covid-19 and made donations to help as many poor and needy people as possible through our partners in Pakistan.

It is the policy of the charity that unrestricted funds which have not been designated to a specific use should be maintained at a reasonable level so that the charity can continue its' current activities while continuing to search and obtain funding.

The charity also has a policy of securing funding for any new major projects prior to committing to any expenditure.

Centre for Legal Aid Assistance and Settlement
Report of the Directors Continued
For the year ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents, the memorandum and article of association and is constituted as a company, limited by guarantee, as defined by the Companies Act 2006.

Pay policy for senior staff

Mr N Saeed is the only paid Trustee and Director of the charity. He is in charge of the day to day operation of the charity. His gross salary for the year was GBP 28,000.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Centre for Legal Aid Assistance and Settlement
Charity registration number	1141335
Company registration number	04209188
Principal address	P O Box 81 Southall Middlesex UB2 5YQ

Directors

The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mr Nasir Saeed
Rev Alwin John Samuel
Ms Parveen Massey


Secretary

Mr N Saeed

Independent examiners

MURRAYS MISTRY
Greenford Business Centre
Oldfield Lane North
Greenford
Middlesex
UB6 0AL

Approved by the Management Committee and signed on its behalf by

.....  28 September 2021
Mr N Saeed

Centre for Legal Aid Assistance and Settlement
Independent Examiners Report to the Directors
For the year ended 31 December 2020

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity Directors are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

MURRAYS MISTRY
Greenford Business Centre
Oldfield Lane North
Greenford
Middlesex
UB6 0AL

28 September 2021

Centre for Legal Aid Assistance and Settlement
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Income and endowments from:					
Donations and legacies	2	67,879	65,829	133,708	83,430
Investments	3	17	-	17	11
Other income	4	24,061	-	24,061	-
Total		91,957	65,829	157,786	83,441
Expenditure on:					
Raising funds	5	(5,216)	-	(5,216)	(9,002)
Charitable activities	6/7	(56,568)	(64,558)	(121,126)	(69,809)
Other expenditure		(359)	-	(359)	(619)
Total		(62,143)	(64,558)	(126,701)	(79,430)
Net income		29,814	1,271	31,085	4,011
Reconciliation of funds					
Total funds brought forward		15,779	-	15,779	11,768
Total funds carried forward		45,593	1,271	46,864	15,779

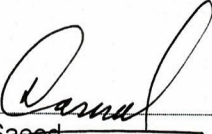
Centre for Legal Aid Assistance and Settlement
Statement of Financial Position
As at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	13	5,525	4,863
		5,525	4,863
Current assets			
Debtors	14	932	370
Cash at bank and in hand		47,235	18,854
		48,167	19,224
Creditors: amounts falling due within one year	15	(6,828)	(8,308)
Net current assets		41,339	10,916
Total assets less current liabilities		46,864	15,779
Net assets		46,864	15,779
The funds of the charity			
Restricted income funds	16	1,271	-
Unrestricted income funds	16	45,593	15,779
Total funds		46,864	15,779

For the year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Mr Nasir Saeed
Director

28 September 2021

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements
For the year ended 31 December 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Centre for Legal Aid Assistance and Settlement meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Funds

Reserved Funds - These were for Covid aid and Christmas care packs and other aid.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Charitable activities

The charity's objects are for the public benefit and are to relieve sickness and financial hardship to advance education and to promote and preserve good health by the provision of funds, goods or services of any kind, including the provision of counselling and support.

Taxation

Corporation Tax

The charity is exempt from tax on income and gains falling within section 506 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixture & Fittings	25% on reducing balance
Computer Equipment	25% on reducing balance

Debtors

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Irrecoverable VAT

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2020

Accumulated Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

2. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Donations received	33,854	65,829	99,683	24,314
Grants received	34,025	-	34,025	59,116
	67,879	65,829	133,708	83,430

3. Investment income

	2020 £	2019 £
Unrestricted funds		
Bank interest receivable	17	11
	17	11

4. Other income

	2020 £	2019 £
Unrestricted funds		
Other income 1	10,000	-
Other income 2	14,061	-
	24,061	-

5. Expenditure on generating donations and legacies

	2020 £	2019 £
Unrestricted funds		
Support costs	5,216	9,002
	5,216	9,002

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2020

6. Costs of charitable activities by fund type

	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Main activity	-	64,558	64,558	18,633
Support costs	56,568	-	56,568	51,176
	56,568	64,558	121,126	69,809

7. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2020 £	2019 £
Support costs				
Main activity	64,558	56,568	121,126	69,809

8. Analysis of support costs

	Raising funds £	Main activity £	2020 £	2019 £
Finance	-	963	963	704
IT	-	2,105	2,105	1,075
Human Resources	-	33,216	33,216	36,737
Publications & Raising Awareness	5,216	-	5,216	3,000
Rent & Insurance	-	7,870	7,870	7,367
Professional & Consultancy Fees	-	2,469	2,469	4,029
Printing, Postage & Stationery	-	3,473	3,473	2,578
Telephone, Internet & Fax	-	4,046	4,046	2,198
Equipment Hire & Maintenance, General Maintenance	-	186	186	810
Governance costs	-	2,240	2,240	1,680
	5,216	56,568	61,784	60,178

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2020

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of owned fixed assets	1,839	1,619

10. Particulars of employees

	2020	2019
Administrative Expenses	1	1
	<u>1</u>	<u>1</u>

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

	Fixtures and fittings	Computer equipment	Total
	£	£	£
Cost or valuation			
At 01 January 2020	8,678	10,441	19,119
Additions	451	2,050	2,501
At 31 December 2020	<u>9,129</u>	<u>12,491</u>	<u>21,620</u>
Depreciation			
At 01 January 2020	6,989	7,267	14,256
Charge for year	534	1,305	1,839
At 31 December 2020	<u>7,523</u>	<u>8,572</u>	<u>16,095</u>
Net book values			
At 31 December 2020	<u>1,606</u>	<u>3,919</u>	<u>5,525</u>
At 31 December 2019	<u>1,689</u>	<u>3,174</u>	<u>4,863</u>

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2020

14. Debtors

	2020	2019
	£	£
Amounts due within one year:		
Prepayments and accrued income	932	370
	932	370

15. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	5,428	6,883
Accruals and deferred income	1,400	1,425
	6,828	8,308

16. Movement in funds

Unrestricted Funds

	Balance at 01/01/2020	Incoming resources	Outgoing resources	Balance at 31/12/2020
	£	£	£	£
<i>General</i>				
General	15,779	91,957	(62,143)	45,593
	15,779	91,957	(62,143)	45,593

Unrestricted Funds - Previous year

	Balance at 01/01/2019	Incoming resources	Outgoing resources	Balance at 31/12/2019
	£	£	£	£
<i>General</i>				
General	11,768	83,441	(79,430)	15,779
	11,768	83,441	(79,430)	15,779

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2020

Purpose of unrestricted Funds

General

The General Fund is for the provision of funds, goods or services of any kind including provision of counselling and support particularly amongst people who are being persecuted as a result of their religious beliefs in such parts of Pakistan or the world as the Trustees from time to time may think fit and to fulfil such other purposes which are exclusively charitable according to the Law of England and Wales and are connected with the charitable work of the Charity.

Restricted Funds

	Incoming resources £	Outgoing resources £	Balance at 31/12/2020 £
Reserved Funds	65,829	(64,558)	1,271
	65,829	(64,558)	1,271

Restricted Funds - Previous year

	Incoming resources £	Outgoing resources £	Balance at 31/12/2019 £
	-	-	-

Purpose of restricted funds

Reserved Funds

These funds are for Covid-19 support.

17. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	5,525	40,068	45,593
Restricted funds			
Reserved Funds	-	1,271	1,271
	5,525	41,339	46,864

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2020

Previous year

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	4,863	10,916	15,779
Restricted funds			
	4,863	10,916	15,779

Centre for Legal Aid Assistance and Settlement
Notes to the Financial Statements Continued
For the year ended 31 December 2020

	2020	2019
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	99,683	24,314
Grants receivable	34,025	59,116
	133,708	83,430
Investments		
Bank interest receivable	17	11
	17	11
Other income		
Other income 1	10,000	-
Other income 2	14,061	-
	24,061	-
Total incoming resources	157,786	83,441
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(64,558)	(18,633)
	(64,558)	(18,633)
Other		
Other resources expended 1	(359)	(619)
	(359)	(619)
SUPPORT COSTS		
Finance		
Finance	(963)	(704)
	(963)	(704)
IT		
IT	(2,105)	(1,075)
	(2,105)	(1,075)
Human Resources		
Human Resources	-	(6,002)
Human Resources	(33,216)	(30,735)
	(33,216)	(36,737)
Publicatiosn & Raising Awareness		
Publicatiosn & Raising Awareness	(5,216)	(3,000)
	(5,216)	(3,000)
Rent & Insurance		
Rent & Insurance	(7,870)	(7,367)
	(7,870)	(7,367)
Professional & Consultancy Fees		
Professional & Consultancy Fees	(2,469)	(4,029)
	(2,469)	(4,029)
Printing, Postage & Stationery		

Centre for Legal Aid Assistance and Settlement
Detailed Statement of Financial Activities
For the year ended 31 December 2020

Printing, Postage & Stationery	(3,473)	(2,578)
	(3,473)	(2,578)
Telephone, Internet & Fax		
Telephone, Internet & Fax	(4,046)	(2,198)
	(4,046)	(2,198)
Equipment Hire & Maintenance, General Maintenance		
Equipment Hire & Maintenance, General Maintenance	(186)	(810)
	(186)	(810)
Governance costs		
Governance costs	(2,240)	(1,680)
	(2,240)	(1,680)
Total resources expended	(126,701)	(79,430)
Net Income	31,085	4,011