

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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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 misuse 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

.....
Mr N Saeed  28 September 2021

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

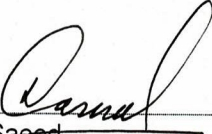
Centre for Legal Aid Assistance and Settlement
Statement of Financial Position
As at 31 December 2020

	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
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Computer Equipment	25% on reducing balance
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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

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

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

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			
General			
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