

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 Proverbs31,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 articles 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


.....
Mr N Saeed

29 September 2022

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').

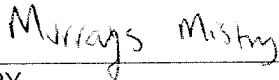
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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
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
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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 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
Publicatiosn & 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
	1	1
Administrative Expenses	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