

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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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 aims 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


.....
Mr N Saeed

28 September 2023

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').

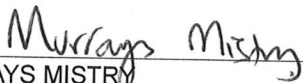
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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



MURRAYS 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

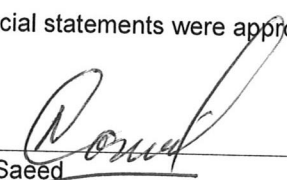
Centre for Legal Aid Assistance and Settlement
Statement of Financial Position
As at 31 December 2022

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

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
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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 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
	77,192	52,675	129,867	99,623

3. Other income

	2022	2021
	£	£
Other income 2	-	11,147
	-	11,147

4. Expenditure on generating donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Support costs	6,707	6,001
	6,707	6,001

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
	64,461	36,557	101,018	108,429

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
	<u>0</u>	<u>1</u>

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	<u>64,933</u>	<u>45,837</u>	<u>110,770</u>
Expenditure on:			
Raising funds	(6,001)	-	(6,001)
Charitable activities	(61,321)	(47,108)	(108,429)
Other expenditure	(1,415)	-	(1,415)
Total	<u>(68,737)</u>	<u>(47,108)</u>	<u>(115,845)</u>
Net expenditure	<u>(3,804)</u>	<u>(1,271)</u>	<u>(5,075)</u>
Reconciliation of funds			
Total funds brought forward	44,321	1,271	45,592
Total funds carried forward	<u>40,517</u>	<u>-</u>	<u>40,517</u>

12. Tangible fixed assets

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

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
	<u>528</u>	<u>528</u>

14. Creditors: amounts falling due within one year

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

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
	<u>41,787</u>	<u>77,192</u>	<u>(72,599)</u>	<u>46,380</u>

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
	<u>44,321</u>	<u>64,933</u>	<u>(68,737)</u>	<u>40,517</u>

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			
General			
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)