

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

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**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 targetting 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  
Contents Page  
For the year ended 31 December 2023

Report of the Directors	1 to 4
Independent Examiner's Report to the Directors	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 13
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

<b>Name of Charity</b>	Centre for Legal Aid Assistance and Settlement
<b>Charity registration number</b>	1141335
<b>Company registration number</b>	04209188
<b>Principal address</b>	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)

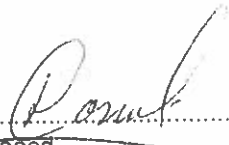
**Secretary**

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').

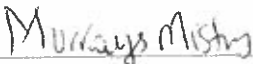
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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  
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 £
<b>Income and endowments from:</b>					
Donations and legacies	2	75,001	13,920	88,921	129,867
<b>Total</b>		<b>75,001</b>	<b>13,920</b>	<b>88,921</b>	<b>129,867</b>
<b>Expenditure on:</b>					
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)
<b>Total</b>		<b>(82,058)</b>	<b>(23,507)</b>	<b>(105,565)</b>	<b>(109,156)</b>
<b>Net income/expenditure</b>		<b>(7,057)</b>	<b>(9,587)</b>	<b>(16,644)</b>	<b>20,711</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		46,380	16,118	62,498	41,787
<b>Total funds carried forward</b>		<b>39,323</b>	<b>6,531</b>	<b>45,854</b>	<b>62,498</b>



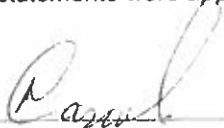
Centre for Legal Aid Assistance and Settlement  
Statement of Financial Position  
As at 31 December 2023

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

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
	<b>75,001</b>	<b>13,920</b>	<b>88,921</b>	<b>129,867</b>

**3. Expenditure on generating donations and legacies**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Support costs	7,417	6,707
	<b>7,417</b>	<b>6,707</b>

**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
	<b>73,360</b>	<b>23,507</b>	<b>96,867</b>	<b>101,018</b>

**5. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
<b>Support costs</b>				
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
	<b>7,417</b>	<b>66,060</b>	<b>73,477</b>	<b>64,119</b>

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

**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	<b>10,616</b>	<b>15,896</b>	<b>26,512</b>
<b>Depreciation</b>			
At 01 January 2023	8,226	10,351	18,577
Charge for year	597	1,387	1,984
At 31 December 2023	<b>8,823</b>	<b>11,738</b>	<b>20,561</b>
<b>Net book values</b>			
At 31 December 2023	<b>1,793</b>	<b>4,158</b>	<b>5,951</b>
At 31 December 2022	<b>1,565</b>	<b>2,286</b>	<b>3,851</b>

**12. Debtors**

	2023 £	2022 £
<b>Amounts due within one year:</b>		
Prepayments and accrued income	350	528
	<b>350</b>	<b>528</b>

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
	<u>9,064</u>	<u>5,489</u>

**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
	<u>46,380</u>	<u>75,001</u>	<u>(82,058)</u>	<u>39,323</u>

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

**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
	<u>16,118</u>	<u>13,920</u>	<u>(23,507)</u>	<u>6,531</u>

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
	£	£	£
<b>Unrestricted funds</b>			
General			
General	5,951	33,372	39,323
<b>Restricted funds</b>			
Reserved Funds	-	6,531	6,531
	5,951	39,903	45,854

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
General			
General	3,854	42,526	46,380
<b>Restricted funds</b>			
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 £
<b>INCOME AND ENDOWMENT</b>		
Donations and legacies		
Donations	88,921	129,867
	<b>88,921</b>	<b>129,867</b>
<b>Total incoming resources</b>	<b>88,921</b>	<b>129,867</b>
<b>EXPENDITURE</b>		
Charitable activities		
Cost of direct charitable activity	(30,807)	(43,606)
	<b>(30,807)</b>	<b>(43,606)</b>
Other		
Other resources expended 1	(1,281)	(1,431)
	<b>(1,281)</b>	<b>(1,431)</b>
<b>SUPPORT COSTS</b>		
Finance		
Finance	(853)	(294)
	<b>(853)</b>	<b>(294)</b>
IT		
IT	(564)	(345)
	<b>(564)</b>	<b>(345)</b>
Human Resources		
Human Resources	(42,993)	(39,875)
	<b>(42,993)</b>	<b>(39,875)</b>
Publications & Raising Awareness		
Publications & Raising Awareness	(3,528)	(3,147)
	<b>(3,528)</b>	<b>(3,147)</b>
Rent & Insurance		
Rent & Insurance	(6,477)	(6,051)
	<b>(6,477)</b>	<b>(6,051)</b>
Professional & Consultancy Fees		
Professional & Consultancy Fees	(3,889)	(3,560)
Professional & Consultancy Fees	(1,984)	(2,303)
	<b>(5,873)</b>	<b>(5,863)</b>
Printing, Postage & Stationery		
Printing, Postage & Stationery	(5,819)	(1,417)
	<b>(5,819)</b>	<b>(1,417)</b>
Telephone, Internet & Fax		
Telephone, Internet & Fax	(4,687)	(4,701)
	<b>(4,687)</b>	<b>(4,701)</b>
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)
	<b>(283)</b>	<b>(186)</b>
<b>Governance costs</b>		
Governance costs	(2,400)	(2,240)
	<b>(2,400)</b>	<b>(2,240)</b>
<b>Total resources expended</b>	<b>(105,565)</b>	<b>(109,156)</b>
<b>Net Expenditure</b>	<b>(16,644)</b>	<b>20,711</b>