

# LEGAL AFGHAN WORKING GROUP

England & Wales · Charity number 1199677

## Details

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**Other names** LAW-G

**Status** Registered

**Legal form** CIO

**Registered** 2022-07-15

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

## Contact

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**Address** 58 Perryn Road  
London  
W3 7LX

**Phone** +447809374763

**Email** [info@lawg.co.uk](mailto:info@lawg.co.uk)

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT, TO ADVANCE THE EDUCATION AND TRAINING OF AFGHAN LEGAL PROFESSIONALS WHO HAVE BEEN RE-SETTLED AS REFUGEES IN THE UK AS PART OF A UK GOVERNMENT SCHEME SUCH AS AFGHAN RELOCATIONS AND ASSISTANCE POLICY (ARAP) OR AFGHAN CITIZENS RESETTLEMENT SCHEME (ACRS) AND WHO ARE IN NEED, IN ORDER TO ADVANCE THEM IN LIFE AND ASSIST THEM IN ADAPTING TO A NEW COMMUNITY.

**Activities:** For the public benefit, to advance the education and training of Afghan legal professionals who have been re-settled as refugees in the UK as part of a UK government scheme such as Afghan Relocations and Assistance Policy (ARAP) or Afghan Citizens Resettlement Scheme (ACRS) and who are in need, in order to advance them in life and assist them in adapting to a new community.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Economic/community Development/employment
- **Who:** Other Defined Groups

## Geography

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- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-05	£12,318	£20,418	-	-
2024-04-05	£33,724	£33,605	-	-
2023-04-05	£64,109	£28,413	-	-

## Trustees

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Name	Role	Appointed
Edward Orr MBE	Chair	2022-07-15
Emma Corfield MBE		2022-07-15
FIONA ORR		2024-04-22
Frances Ridout		2022-07-15
Heather Ann Mitchell		2022-07-15
Jemma Withers		2022-07-15
Maria Frances Witchell		2022-07-15
Professor Sean Daniel Michael McConville LLP, JP		2022-07-15
Roger Coventry		2022-07-15

**LEGAL AFGHAN WORKING GROUP**

England & Wales - Charity number 1199677

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# Accounts

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**Trustees' Report and  
Unaudited Financial Statements for the Year Ended 5 April 2025  
for  
Legal Afghan Working Group**

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

# Legal Afghan Working Group

## Contents of the Financial Statements for the Year Ended 5 April 2025

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## Trustees' Report for the Year Ended 5 April 2025

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees 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 Republic of Ireland (FRS 102).

### Objectives and activities

#### Objectives and aims

For the public benefit, to advance the education and training of Afghan legal professionals who have been re-settled as refugees in the UK as part of a UK government scheme such as Afghan Relocations and Assistance Policy (ARAP) or Afghan Citizens Resettlement Scheme (ACRS) and who are in need, in order to advance them in life and assist them in adapting to a new community.

#### Significant activities

- Regular English lessons
- Online sessions on professional skills needed for working in professional roles in the UK
- In-person events for community building, professional networking and preparing beneficiaries for working in professional environments in the UK

### Achievement and performance

#### Charitable activities

Legal Afghan Working Group (LAW-G) has provided weekly English lessons during term-time (using a registered and well regarded English language teaching college) to beneficiaries. These regular classes have enabled all beneficiaries to learn and improve their English which is key to them settling in the UK, navigating their new environments, following often difficult and dangerous journeys to the UK. The regularity and frequency of the sessions LAW-G provides has enabled the group to create an important community and securing employment for the beneficiaries and manage living with the impacts of leaving their homes, jobs, families and friends, and the plights of those loved ones who remained.

The online lectures and in-person events have provided further opportunities for beneficiaries to build their community. They have also provided a baseline understanding of UK workplace culture, which is enabling beneficiaries to decide whether to pursue law or other careers in the UK and practical support in applying for and securing jobs.

#### Financial review

#### Financial position

LAW-G ended the period with reserves of £27,715, with a deficit of £8,100 over the year (2024: reserves of £35,815).

In the next financial year, fundraising may be more challenging as the plight of our beneficiaries becomes less visible to donors.

However, given the current levels of reserves and the trustees' fundraising efforts to date, we are confident that with prudent financial management and a continued focus on fundraising we will be able to continue providing services to LAW-G's beneficiaries as planned.

#### Reserves policy

Reserves are held in anticipation of fundraising becoming increasingly difficult over time, as public concern about the plight of Afghan refugees diminishes over time due to other more recent refugee crises. These reserves will ensure LAW-G's ability to continue providing a core service (English lessons) and make grants to individual beneficiaries in the future where there is a demonstrable benefit to be achieved in line with LAW-G's charitable objectives.

# Legal Afghan Working Group

## Trustees' Report for the Year Ended 5 April 2025

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### Structure, governance and management

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity (registered number: CE029735)

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### Principal future risks

- Fundraising becoming more challenging as the plight of our beneficiary population is 'overtaken' by other crises and causes.
- The possibility of our beneficiary pool growing and exceeding our management capacity and/or funds.

### Reference and administrative details

#### Registered Charity number

1199677

#### Principal address

58 Perryn Road  
London  
W3 7LX

#### Trustees

Mr E Orr  
Ms F Orr (appointed 22.4.2024)  
Mr R Coventry  
Ms J Withers  
Ms F Ridout  
Ms E Corfield  
Ms H A Mitchell  
Ms M F Witchell  
Professor S D M McConville LLP, JP

#### Independent Examiner

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

Approved by order of the board of trustees on 27 June 2025 and signed on its behalf by:

Mr E Orr - Trustee

# Independent Examiner's Report to the Trustees of Legal Afghan Working Group

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I report to the trustees on my examination of the accounts of Legal Afghan Working Group ('the charity') for the period ended 5 April 2023 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

## **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

## **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records.

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 financial statements to be reached.

Dan Jastrzebski ACA CTA

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

27 June 2025

## Legal Afghan Working Group

### Statement of Financial Activities for the Year Ended 5 April 2025

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		5.4.25 Unrestricted fund £	5.4.24 Total funds £
<b>Income and endowments from</b>	<b>Notes</b>		
Donations and legacies		12,318	33,724
<b>Expenditure on</b>			
Raising funds		-	1,150
<b>Charitable activities</b>			
Charitable trading		20,418	32,455
<b>Total</b>		<u>20,418</u>	<u>33,605</u>
<b>NET INCOME/(EXPENDITURE)</b>		(8,100)	119
<b>Reconciliation of funds</b>			
Total funds brought forward		35,815	35,696
<b>Total funds carried forward</b>		<u><u>27,715</u></u>	<u><u>35,815</u></u>

The notes form part of these financial statements

# Legal Afghan Working Group

## Balance Sheet

5 April 2025

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		5.4.25 Unrestricted fund £	5.4.24 Total funds £
<b>Current assets</b>	<b>Notes</b>		
Cash at bank		27,715	35,815
<b>Net current assets</b>		<u>27,715</u>	<u>35,815</u>
<b>Total assets less current liabilities</b>		27,715	35,815
<b>NET ASSETS</b>		<u>27,715</u>	<u>35,815</u>
<b>Funds</b>			
Unrestricted funds		<u>27,715</u>	<u>35,815</u>
<b>Total funds</b>		<u>27,715</u>	<u>35,815</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2025 and were signed on its behalf by:

Mr E Orr - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 5 April 2025**

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**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated (registered number: CE029735). The address of the principal office is 58 Perryn Road, London, W3 7LX, England.

**2. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Incoming resources and expenditure**

All incoming resources and expenditure are included in the statement of financial activities under the receipts and payments basis. This basis has been applied as a result of the gross recorded income from donations received not exceeding the statutory limit and the charity not being an incorporated company under the Companies Act 2006.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements, if applicable.

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

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3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

4. Comparatives for the statement of financial activities

	Unrestricted fund £
<b>Income and endowments from</b>	
Donations and legacies	33,724
	<hr/>
<b>Expenditure on</b>	
Raising funds	1,150
<b>Charitable activities</b>	
Charitable trading	32,455
	<hr/>
<b>Total</b>	33,605
	<hr/>
<b>NET INCOME</b>	119
<b>Reconciliation of funds</b>	
Total funds brought forward	35,696
<b>Total funds carried forward</b>	35,815
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5. Related party disclosures

There were no related party transactions for the year ended 5 April 2025.

## Legal Afghan Working Group

### Detailed Statement of Financial Activities for the Year Ended 5 April 2025

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	5.4.25 £	5.4.24 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	12,318	33,724
<b>Total incoming resources</b>	12,318	33,724
<b>Expenditure</b>		
<b>Raising donations and legacies</b>		
Consultancy costs	-	1,150
<b>Charitable activities</b>		
Lesson costs	18,185	29,326
Translation costs	376	1,328
	18,561	30,654
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	-	26
Sundries	777	1,775
	777	1,801
<b>Governance costs</b>		
Accountancy and legal fees	1,080	-
Total resources expended	20,418	33,605
<b>Net (expenditure)/income</b>	(8,100)	119

This page does not form part of the statutory financial statements

**LEGAL AFGHAN WORKING GROUP**

England & Wales - Charity number 1199677

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# Accounts

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## Trustees' Annual Report for the period

From Period start date: 06/04/2023

To Period end date: 05/04/2024

Charity name: Legal Afghan Working Group

Charity registration number: 1199677

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>For the public benefit, to advance the education and training of Afghan legal professionals who have been re-settled as refugees in the UK as part of a UK government scheme such as Afghan Relocations and Assistance Policy (ARAP) or Afghan Citizens Resettlement Scheme (ACRS) and who are in need, in order to advance them in life and assist them in adapting to a new community.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>• <b>Regular English lessons</b></li><li>• <b>Online lectures and in-person events for community building, networking, professional skills and preparing beneficiaries for working in professional environments in the UK.</b></li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>LAWG trustees have had regard to the guidance issued by the Charity Commission on public benefit.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>n/a – LAWG did not make any grants in this period.</b>
Policy on social investment including program related investment	Para 1.38	<b>n/a</b>
Contribution made by		

volunteers	Para 1.38	
Other		n/a

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>LAWG has provided two 3-hour English lessons a week (using a registered and well regarded English language teaching college) to two groups of beneficiaries (one beginners' group and one intermediate' group). These regular classes have enabled all beneficiaries to learn and improve their English which is key to them settling in the UK and navigating their new environments, following often difficult and dangerous journeys to the UK. The regularity and frequency of the sessions LAW-G provides has enabled the group and create an important community for the beneficiaries as they adapt to their new lives in the UK and manage living with the impacts of leaving their homes, jobs, families and friends, and the plights of those loved ones who remained.</b></p> <p><b>The online lectures and in-person events have provided further opportunities for beneficiaries to build their community. The lectures and events have also ensured ongoing intellectual stimulation for beneficiaries during a period in which work was not possible which was particularly important for this group who left full, demanding careers suddenly. They have also provided a baseline understanding of English law and UK workplace culture, which is enabling beneficiaries to decide whether to pursue law or other careers in the UK and practical support in applying for and securing jobs.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
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Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p><b>LAW-G ended the period with reserves of £35,815, with a surplus of £119 over the year (2023: reserves of £35,696).</b></p> <p><b>In the next financial year, it is expected that fundraising will be more challenging as the plight of our beneficiaries becomes less visible to donors.</b></p> <p><b>However, given the current levels of reserves and the trustees' fundraising efforts to date, we are confident that with prudent financial management LAW-G will be able to provide services to beneficiaries.</b></p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p><b>Reserves are held in anticipation of fundraising becoming increasingly difficult over time, as public concern about the plight of Afghan refugees diminishes over time due to other more recent refugee crises. These reserves will ensure LAWG's ability to continue providing a core service (English lessons), professional skills development, in-person events and potentially make grants to individual beneficiaries in the future where there is a demonstrable benefit to be achieved in line with LAW-G's charitable objectives.</b></p>
Amount of reserves held	Para 1.22	<b>TBC</b>
Reasons for holding zero reserves	Para 1.22	<b>n/a</b>
Details of fund materially in deficit	Para 1.24	<b>n/a</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>n/a</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Individual donations</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>No investment policy</b>
		<ul style="list-style-type: none"> <li><b>Fundraising becoming more challenging as the plight of our</b></li> </ul>

A description of the principal risks facing the charity	Para 1.46	<p><b>beneficiary population is 'overtaken' by other crises and causes.</b></p> <ul style="list-style-type: none"> <li>• <b>The possibility of our beneficiary pool growing and exceeding our management capacity and/or funds.</b></li> </ul>
Other		n/a

## Structure, Governance and Management

Description of charity's trusts:		n/a
Type of governing document (trust deed, royal charter)	Para 1.25	<b>CIO Foundation Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>CIO</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>The Charity does not operate a policy on trustee selection. The original trustees were selected based on their individual suitability and attributes - those who had experience working in Afghanistan, legal professionals, academics, individuals with commercial backgrounds, civil servants and individuals with experience of running charities. New trustees are invited to join the board through a vote at a general meeting of the trustees.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Legal Afghan Working Group
Other name the charity uses	LAWG
Registered charity number	1199677

Charity's principal address	24 Tredegar Square, London, E3 5AG
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## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

<b>Trustee Edward Orr MBE has a Companies House exemption from disclosure under section 243 of the Companies Act 2006 (ref qa1w-gfzf-gohe, or 227/22)</b>
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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

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Full name(s)

Edward Charles Henry Orr

Edward Charles Henry Orr	
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Position (eg Secretary,  
Chair, etc)

Chair

Chair	
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Date

19/03/2025

19/03/2025
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**Trustees' Report and  
Unaudited Financial Statements for the Year Ended 5 April 2024  
for  
Legal Afghan Working Group**

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
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# **Legal Afghan Working Group**

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## Trustees' Report for the Year Ended 5 April 2024

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The trustees present their report with the financial statements of the charity for the period 15 July 2022 to 5 April 2023. The trustees 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 Republic of Ireland (FRS 102).

### Objectives and activities

#### Objectives and aims

For the public benefit, to advance the education and training of Afghan legal professionals who have been re-settled as refugees in the UK as part of a UK government scheme such as Afghan Relocations and Assistance Policy (ARAP) or Afghan Citizens Resettlement Scheme (ACRS) and who are in need, in order to advance them in life and assist them in adapting to a new community.

#### Significant activities

- Regular English lessons (two 3-hour lessons per week)
- Online lectures and seminars on English law
- In-person events for community building, professional networking and preparing beneficiaries for working in professional environments in the UK

### Achievement and performance

#### Charitable activities

Legal Afghan Working Group (LAW-G) has provided two 3-hour English lessons a week (using a registered and well regarded English language teaching college) to beneficiaries. These regular classes have enabled all beneficiaries to learn and improve their English which is key to them settling in the UK and navigating their new environments, following often difficult and dangerous journeys to the UK. The regularity and frequency of the sessions LAW-G provides has enabled the group and create an important community for the beneficiaries as they adapt to their new lives in the UK and manage living with the impacts of leaving their homes, jobs, families and friends, and the plights of those loved ones who remained.

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#### Financial review

##### Financial position

LAW-G ended the period with reserves of £35,815, with a surplus of £119 over the year (2023: reserves of £35,696).

In the next financial year, fundraising may be more challenging as the plight of our beneficiaries becomes less visible to donors. In addition, LAW-G is expanding services to a new cohort who require intensive English lessons which means costs will increase.

However, given the current levels of reserves and the trustees' fundraising efforts to date, we are confident that with prudent financial management and a continued focus on fundraising we will be able to continue providing services to LAW-G's beneficiaries as planned.

# Legal Afghan Working Group

## Trustees' Report for the Year Ended 5 April 2024

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### Financial review

#### Reserves policy

Reserves are held in anticipation of fundraising becoming increasingly difficult over time, as public concern about the plight of Afghan refugees diminishes over time due to other more recent refugee crises. These reserves will ensure LAW-G's ability to continue providing a core service (English lessons) and make grants to individual beneficiaries in the future where there is a demonstrable benefit to be achieved in line with LAW-G's charitable objectives.

### Structure, governance and management

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity (registered number: CE029735)

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### Principal future risks

- Fundraising becoming more challenging as the plight of our beneficiary population is 'overtaken' by other crises and causes.
- The possibility of our beneficiary pool growing and exceeding our management capacity and/or funds.

### Reference and administrative details

#### Registered Charity number

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#### Principal address

58 Perryn Road  
London  
W3 7LX

#### Trustees

Mr E Orr  
Ms F Orr (appointed 22.4.2024)  
Mr R Coventry  
Ms J Withers  
Ms F Ridout  
Ms E Corfield  
Ms H A Mitchell  
Ms M F Witchell  
Professor S D M McConville LLP, JP

#### Independent Examiner

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

**Legal Afghan Working Group**

**Trustees' Report  
for the Year Ended 5 April 2024**

---

Approved by order of the board of trustees on 18 March 2025 and signed on its behalf by:

Mr E Orr - Trustee

# **Independent Examiner's Report to the Trustees of Legal Afghan Working Group**

---

I report to the trustees on my examination of the accounts of Legal Afghan Working Group ('the charity') for the period ended 5 April 2023 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

## **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

## **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records.

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 financial statements to be reached.

Dan Jastrzebski ACA CTA

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

18 March 2025

## Legal Afghan Working Group

### Statement of Financial Activities for the Year Ended 5 April 2024

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		Year ended 5.4.24 Unrestricted fund £	Period 15.7.22 to 5.4.23 Total funds £
<b>Income and endowments from</b>	<b>Notes</b>		
Donations and legacies		33,724	64,109
<b>Expenditure on</b>			
Raising funds		1,150	-
<b>Charitable activities</b>			
Charitable trading		32,455	28,413
<b>Total</b>		33,605	28,413
<b>NET INCOME</b>		119	35,696
<b>Reconciliation of funds</b>			
Total funds brought forward		35,696	-
<b>Total funds carried forward</b>		35,815	35,696

The notes form part of these financial statements

# Legal Afghan Working Group

## Balance Sheet

5 April 2024

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		5.4.24 Unrestricted fund £	5.4.23 Total funds £
<b>Current assets</b>	<b>Notes</b>		
Cash at bank		35,815	35,696
<b>Net current assets</b>		<u>35,815</u>	<u>35,696</u>
<b>Total assets less current liabilities</b>		35,815	35,696
<b>NET ASSETS</b>		<u>35,815</u>	<u>35,696</u>
<b>Funds</b>	5		
Unrestricted funds		<u>35,815</u>	<u>35,696</u>
<b>Total funds</b>		<u>35,815</u>	<u>35,696</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 March 2025 and were signed on its behalf by:

Mr E Orr - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 5 April 2024**

---

**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated (registered number: CE029735). The address of the principal office is 58 Perryn Road, London, W3 7LX, England.

**2. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Incoming resources and expenditure**

All incoming resources and expenditure are included in the statement of financial activities under the receipts and payments basis. This basis has been applied as a result of the gross recorded income from donations received not exceeding the statutory limit and the charity not being an incorporated company under the Companies Act 2006.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements, if applicable.

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the period ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the period ended 5 April 2023.

4. Comparatives for the statement of financial activities

	Unrestricted fund £
<b>Income and endowments from</b>	
Donations and legacies	64,109
<b>Expenditure on</b>	
<b>Charitable activities</b>	
Charitable trading	28,413
<b>NET INCOME</b>	35,696
<b>Total funds carried forward</b>	<u>35,696</u>

5. Movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	35,696	119	35,815
<b>TOTAL FUNDS</b>	<u>35,696</u>	<u>119</u>	<u>35,815</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,724	(33,605)	119
<b>TOTAL FUNDS</b>	<u>33,724</u>	<u>(33,605)</u>	<u>119</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

5. Movement in funds - continued

Comparatives for movement in funds

	Net movement in funds £	At 5.4.23 £
<b>Unrestricted funds</b>		
General fund	35,696	35,696
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>35,696</u>	<u>35,696</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,109	(28,413)	35,696
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>64,109</u>	<u>(28,413)</u>	<u>35,696</u>

6. Related party disclosures

There were no related party transactions for the year ended 5 April 2024.

## Legal Afghan Working Group

### Detailed Statement of Financial Activities for the Year Ended 5 April 2024

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	Year ended 5.4.24 £	Period 15.7.22 to 5.4.23 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	33,724	64,109
<b>Total incoming resources</b>	<u>33,724</u>	<u>64,109</u>
<b>Expenditure</b>		
<b>Raising donations and legacies</b>		
Consultancy costs	1,150	-
<b>Charitable activities</b>		
Lesson costs	29,326	22,290
Translation costs	1,328	5,808
	<u>30,654</u>	<u>28,098</u>
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	26	95
Sundries	1,775	220
	<u>1,801</u>	<u>315</u>
Total resources expended	<u>33,605</u>	<u>28,413</u>
<b>Net income</b>	<u>119</u>	<u>35,696</u>

This page does not form part of the statutory financial statements

**Trustees' Report and  
Unaudited Financial Statements for the Year Ended 5 April 2024  
for  
Legal Afghan Working Group**

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

# **Legal Afghan Working Group**

## **Contents of the Financial Statements for the Year Ended 5 April 2024**

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## Trustees' Report for the Year Ended 5 April 2024

---

The trustees present their report with the financial statements of the charity for the period 15 July 2022 to 5 April 2023. The trustees 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 Republic of Ireland (FRS 102).

### Objectives and activities

#### Objectives and aims

For the public benefit, to advance the education and training of Afghan legal professionals who have been re-settled as refugees in the UK as part of a UK government scheme such as Afghan Relocations and Assistance Policy (ARAP) or Afghan Citizens Resettlement Scheme (ACRS) and who are in need, in order to advance them in life and assist them in adapting to a new community.

#### Significant activities

- Regular English lessons (two 3-hour lessons per week)
- Online lectures and seminars on English law
- In-person events for community building, professional networking and preparing beneficiaries for working in professional environments in the UK

### Achievement and performance

#### Charitable activities

Legal Afghan Working Group (LAW-G) has provided two 3-hour English lessons a week (using a registered and well regarded English language teaching college) to beneficiaries. These regular classes have enabled all beneficiaries to learn and improve their English which is key to them settling in the UK and navigating their new environments, following often difficult and dangerous journeys to the UK. The regularity and frequency of the sessions LAW-G provides has enabled the group and create an important community for the beneficiaries as they adapt to their new lives in the UK and manage living with the impacts of leaving their homes, jobs, families and friends, and the plights of those loved ones who remained.

The online lectures and in-person events have provided further opportunities for beneficiaries to build their community. The lectures and events have also ensured ongoing intellectual stimulation for beneficiaries during a period in which work was not possible. This was particularly important for this group who left full, demanding careers suddenly. They have also provided a baseline understanding of English law and UK workplace culture, which is enabling beneficiaries to decide whether to pursue law or other careers in the UK and practical support in applying for and securing jobs.

#### Financial review

##### Financial position

LAW-G ended the period with reserves of £35,815, with a surplus of £119 over the year (2023: reserves of £35,696).

In the next financial year, fundraising may be more challenging as the plight of our beneficiaries becomes less visible to donors. In addition, LAW-G is expanding services to a new cohort who require intensive English lessons which means costs will increase.

However, given the current levels of reserves and the trustees' fundraising efforts to date, we are confident that with prudent financial management and a continued focus on fundraising we will be able to continue providing services to LAW-G's beneficiaries as planned.

# Legal Afghan Working Group

## Trustees' Report for the Year Ended 5 April 2024

---

### Financial review

#### Reserves policy

Reserves are held in anticipation of fundraising becoming increasingly difficult over time, as public concern about the plight of Afghan refugees diminishes over time due to other more recent refugee crises. These reserves will ensure LAW-G's ability to continue providing a core service (English lessons) and make grants to individual beneficiaries in the future where there is a demonstrable benefit to be achieved in line with LAW-G's charitable objectives.

### Structure, governance and management

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity (registered number: CE029735)

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### Principal future risks

- Fundraising becoming more challenging as the plight of our beneficiary population is 'overtaken' by other crises and causes.
- The possibility of our beneficiary pool growing and exceeding our management capacity and/or funds.

### Reference and administrative details

#### Registered Charity number

1199677

#### Principal address

58 Perryn Road  
London  
W3 7LX

#### Trustees

Mr E Orr  
Ms F Orr (appointed 22.4.2024)  
Mr R Coventry  
Ms J Withers  
Ms F Ridout  
Ms E Corfield  
Ms H A Mitchell  
Ms M F Witchell  
Professor S D M McConville LLP, JP

#### Independent Examiner

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

**Legal Afghan Working Group**

**Trustees' Report  
for the Year Ended 5 April 2024**

---

Approved by order of the board of trustees on 18 March 2025 and signed on its behalf by:

Mr E Orr - Trustee

## **Independent Examiner's Report to the Trustees of Legal Afghan Working Group**

---

I report to the trustees on my examination of the accounts of Legal Afghan Working Group ('the charity') for the period ended 5 April 2023 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records.

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 financial statements to be reached.

Dan Jastrzebski ACA CTA

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

18 March 2025

## Legal Afghan Working Group

### Statement of Financial Activities for the Year Ended 5 April 2024

---

		Year ended 5.4.24 Unrestricted fund £	Period 15.7.22 to 5.4.23 Total funds £
<b>Income and endowments from</b>	<b>Notes</b>		
Donations and legacies		33,724	64,109
<b>Expenditure on</b>			
Raising funds		1,150	-
<b>Charitable activities</b>			
Charitable trading		32,455	28,413
<b>Total</b>		33,605	28,413
<b>NET INCOME</b>		119	35,696
<b>Reconciliation of funds</b>			
Total funds brought forward		35,696	-
<b>Total funds carried forward</b>		35,815	35,696

The notes form part of these financial statements

# Legal Afghan Working Group

## Balance Sheet

5 April 2024

---

		5.4.24 Unrestricted fund £	5.4.23 Total funds £
<b>Current assets</b>	<b>Notes</b>		
Cash at bank		35,815	35,696
		<hr/>	<hr/>
<b>Net current assets</b>		35,815	35,696
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		35,815	35,696
		<hr/>	<hr/>
<b>NET ASSETS</b>		35,815	35,696
		<hr/>	<hr/>
<b>Funds</b>	5		
Unrestricted funds		35,815	35,696
		<hr/>	<hr/>
<b>Total funds</b>		35,815	35,696
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 March 2025 and were signed on its behalf by:

Mr E Orr - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 5 April 2024**

---

**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated (registered number: CE029735). The address of the principal office is 58 Perryn Road, London, W3 7LX, England.

**2. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Incoming resources and expenditure**

All incoming resources and expenditure are included in the statement of financial activities under the receipts and payments basis. This basis has been applied as a result of the gross recorded income from donations received not exceeding the statutory limit and the charity not being an incorporated company under the Companies Act 2006.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements, if applicable.

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the period ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the period ended 5 April 2023.

4. Comparatives for the statement of financial activities

	Unrestricted fund £
<b>Income and endowments from</b>	
Donations and legacies	64,109
<b>Expenditure on</b>	
<b>Charitable activities</b>	
Charitable trading	28,413
<b>NET INCOME</b>	35,696
<b>Total funds carried forward</b>	<u>35,696</u>

5. Movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	35,696	119	35,815
<b>TOTAL FUNDS</b>	<u>35,696</u>	<u>119</u>	<u>35,815</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,724	(33,605)	119
<b>TOTAL FUNDS</b>	<u>33,724</u>	<u>(33,605)</u>	<u>119</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

5. Movement in funds - continued

Comparatives for movement in funds

	Net movement in funds £	At 5.4.23 £
<b>Unrestricted funds</b>		
General fund	35,696	35,696
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>35,696</u>	<u>35,696</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,109	(28,413)	35,696
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>64,109</u>	<u>(28,413)</u>	<u>35,696</u>

6. Related party disclosures

There were no related party transactions for the year ended 5 April 2024.

## Legal Afghan Working Group

### Detailed Statement of Financial Activities for the Year Ended 5 April 2024

---

	Year ended 5.4.24 £	Period 15.7.22 to 5.4.23 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	33,724	64,109
<b>Total incoming resources</b>	<u>33,724</u>	<u>64,109</u>
<b>Expenditure</b>		
<b>Raising donations and legacies</b>		
Consultancy costs	1,150	-
<b>Charitable activities</b>		
Lesson costs	29,326	22,290
Translation costs	1,328	5,808
	<u>30,654</u>	<u>28,098</u>
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	26	95
Sundries	1,775	220
	<u>1,801</u>	<u>315</u>
Total resources expended	<u>33,605</u>	<u>28,413</u>
<b>Net income</b>	<u>119</u>	<u>35,696</u>

This page does not form part of the statutory financial statements

**LEGAL AFGHAN WORKING GROUP**

England & Wales - Charity number 1199677

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# Accounts

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**Trustees' Report and**  
**Unaudited Financial Statements for the Period 15 July 2022 to 5 April 2023**  
**for**  
**Legal Afghan Working Group**

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

# Legal Afghan Working Group

## Contents of the Financial Statements for the Period 15 July 2022 to 5 April 2023

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## Trustees' Report for the Period 15 July 2022 to 5 April 2023

---

The trustees present their report with the financial statements of the charity for the period 15 July 2022 to 5 April 2023. The trustees 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 Republic of Ireland (FRS 102).

### Objectives and activities

#### Objectives and aims

For the public benefit, to advance the education and training of Afghan legal professionals who have been re-settled as refugees in the UK as part of a UK government scheme such as Afghan Relocations and Assistance Policy (ARAP) or Afghan Citizens Resettlement Scheme (ACRS) and who are in need, in order to advance them in life and assist them in adapting to a new community.

#### Significant activities

- Regular English lessons (two 3-hour lessons per week)
- Online lectures and seminars on English law
- In-person events for community building, professional networking and preparing beneficiaries for working in professional environments in the UK

### Achievement and performance

#### Charitable activities

Legal Afghan Working Group (LAW-G) has provided two 3-hour English lessons a week (using a registered and well regarded English language teaching college) to beneficiaries. These regular classes have enabled all beneficiaries to learn and improve their English which is key to them settling in the UK and navigating their new environments, following often difficult and dangerous journeys to the UK. The regularity and frequency of the sessions LAW-G provides has enabled the group and create an important community for the beneficiaries as they adapt to their new lives in the UK and manage living with the impacts of leaving their homes, jobs, families and friends, and the plights of those loved ones who remained.

The online lectures and in-person events have provided further opportunities for beneficiaries to build their community. The lectures and events have also ensured ongoing intellectual stimulation for beneficiaries during a period in which work was not possible. This was particularly important for this group who left full, demanding careers suddenly. They have also provided a baseline understanding of English law and UK workplace culture, which is enabling beneficiaries to decide whether to pursue law or other careers in the UK and practical support in applying for and securing jobs.

#### Financial review

#### Financial position

LAW-G ended the period with reserves of £35,696, against a spend of £28,413 over the period (9 months between commencement in July 2022 and the end of the financial year in April 2023).

In the next financial year, fundraising may be more challenging as the plight of our beneficiaries becomes less visible to donors. In addition, LAW-G is expanding services to a new cohort who require intensive English lessons which means costs will increase.

However, given the current levels of reserves and the trustees' fundraising efforts to date, we are confident that with prudent financial management and a continued focus on fundraising we will be able to continue providing services to LAW-G's beneficiaries as planned.

# Legal Afghan Working Group

## Trustees' Report

for the Period 15 July 2022 to 5 April 2023

---

### Financial review

#### Reserves policy

Reserves are held in anticipation of fundraising becoming increasingly difficult over time, as public concern about the plight of Afghan refugees diminishes over time due to other more recent refugee crises. These reserves will ensure LAW-G's ability to continue providing a core service (English lessons) and make grants to individual beneficiaries in the future where there is a demonstrable benefit to be achieved in line with LAW-G's charitable objectives.

### Structure, governance and management

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity (registered number: CE029735)

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### Principal future risks

- Fundraising becoming more challenging as the plight of our beneficiary population is 'overtaken' by other crises and causes.
- The possibility of our beneficiary pool growing and exceeding our management capacity and/or funds.

### Reference and administrative details

#### Registered Charity number

1199677

#### Principal address

58 Perryn Road  
London  
W3 7LX

#### Trustees

Mr E Orr (appointed 15.7.2022)  
Ms F Orr (appointed 22.4.2024)  
Mr R Coventry (appointed 15.7.2022)  
Ms J Withers (appointed 15.7.2022)  
Ms F Ridout (appointed 15.7.2022)  
Ms E Corfield (appointed 15.7.2022)  
Ms H A Mitchell (appointed 15.7.2022)  
Ms M F Witchell (appointed 15.7.2022)  
Professor S D M McConville LLP, JP (appointed 15.7.2022)

#### Independent Examiner

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

**Legal Afghan Working Group**

**Trustees' Report  
for the Period 15 July 2022 to 5 April 2023**

---

Approved by order of the board of trustees on 11 October 2024 and signed on its behalf by:

Mr E Orr - Trustee

# Independent Examiner's Report to the Trustees of Legal Afghan Working Group

---

I report to the trustees on my examination of the accounts of Legal Afghan Working Group ('the charity') for the period ended 5 April 2023 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

## **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

## **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records.

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 financial statements to be reached.

Dan Jastrzebski ACA CTA

Stephenson Smart (East Anglia) Limited  
Chartered Accountants  
22-26 King Street  
King's Lynn  
Norfolk  
PE30 1HJ

11 October 2024

## Legal Afghan Working Group

### Statement of Financial Activities for the Period 15 July 2022 to 5 April 2023

---

	Notes	Unrestricted fund £
<b>Income and endowments from</b> Donations and legacies		64,109
<b>Expenditure on</b> <b>Charitable activities</b> Charitable trading		28,413
<b>NET INCOME</b>		35,696
<b>Total funds carried forward</b>		35,696

The notes form part of these financial statements

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# Legal Afghan Working Group

## Balance Sheet

5 April 2023

---

	Notes	Unrestricted fund £
<b>Current assets</b>		
Cash at bank		35,696
<b>Net current assets</b>		<u>35,696</u>
<b>Total assets less current liabilities</b>		35,696
<b>NET ASSETS</b>		<u>35,696</u>
<b>Funds</b>	4	
Unrestricted funds		<u>35,696</u>
<b>Total funds</b>		<u>35,696</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2024 and were signed on its behalf by:

Mr E Orr - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Period 15 July 2022 to 5 April 2023**

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**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated (registered number: CE029735). The address of the principal office is 58 Perryn Road, London, W3 7LX, England.

**2. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Incoming resources and expenditure**

All incoming resources and expenditure are included in the statement of financial activities under the receipts and payments basis. This basis has been applied as a result of the gross recorded income from donations received not exceeding the statutory limit and the charity not being an incorporated company under the Companies Act 2006.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements, if applicable.

Notes to the Financial Statements - continued  
for the Period 15 July 2022 to 5 April 2023

**3. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the period ended 5 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 5 April 2023.

**4. Movement in funds**

	<b>Net movement in funds £</b>	<b>At 5.4.23 £</b>
<b>Unrestricted funds</b>		
General fund	35,696	35,696
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>35,696</u>	<u>35,696</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	64,109	(28,413)	35,696
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>64,109</u>	<u>(28,413)</u>	<u>35,696</u>

**5. Related party disclosures**

There were no related party transactions for the period ended 5 April 2023.

## Legal Afghan Working Group

### Detailed Statement of Financial Activities for the Period 15 July 2022 to 5 April 2023

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	£
<b>Income and endowments</b>	
<b>Donations and legacies</b>	
Donations	64,109
<b>Total incoming resources</b>	64,109
<b>Expenditure</b>	
<b>Charitable activities</b>	
Lesson costs	22,290
Translation costs	5,808
	28,098
<b>Support costs</b>	
<b>Management</b>	
Postage and stationery	95
Sundries	220
	315
<b>Total resources expended</b>	28,413
<b>Net income</b>	35,696

This page does not form part of the statutory financial statements