

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

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

	Page
Trustees' Report	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 8
Detailed Statement of Financial Activities	9

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 to 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.

**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

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

The notes form part of these financial statements

Legal Afghan Working Group

Balance Sheet
5 April 2023

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

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**

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

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

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

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

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

This page does not form part of the statutory financial statements