

**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

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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

		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>		20,418	33,605
<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>		27,715	35,815

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

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**

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

	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	-
<b>Total resources expended</b>	20,418	33,605
<b>Net (expenditure)/income</b>	(8,100)	119

This page does not form part of the statutory financial statements