

UNITED AID FOR AZERBAIJAN

England & Wales · Charity number 1068313

Details

Other names UAFA

Status Registered

Legal form Other

Registered 1998-02-26

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

Contact

Address 30 St. Marys Road
Leatherhead
KT22 8EY

Phone 07885687410

Website www.uafa.az

Activities

Objects: FOR THE BENEFIT OF SUCH EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES IN AZERBAIJAN (THE AREA OF BENEFIT) AS THE TRUSTEES MAY IN THEIR DISCRETION THINK FIT.

Activities: Child welfare reform - through the provision of health, education and social protection services for underprivileged and disabled children; and advocacy at local and national level for policy reform based on research and practice.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** AZERBAIJAN
- Azerbaijan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£37,043	£78,056	-	-
2023-12-31	£133,607	£143,490	-	-
2022-12-31	£131,941	£147,754	-	-
2021-12-31	£100,457	£150,221	-	-
2020-12-31	£149,136	£97,760	-	-

Trustees

Name	Role	Appointed
Amanda Hopper	Chair	2015-07-08
Arthur John Loftus Patterson		2021-02-01
RACHEL HARRISON		2017-01-03

UNITED AID FOR AZERBAIJAN

England & Wales - Charity number 1068313

Accounts

Charity number: 1068313

UNITED AID FOR AZERBAIJAN

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Amanda Hopper Rachel Harrison
Registered Charity Number	1068313
Principal Office	30 St Mary's Road Leatherhead Surrey KT22 8EY
Local Office	520 Huseyn Javid Prospect House 2 Baku Azerbaijan
Independent examiner	Jason Foxwell FCCA FCIE 39 Enfield Road Poole BH15 3LJ

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2021.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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).

Structure

The Trust was formed on 16 January 1998 by a declaration of trust.

The trustees who served during the year were:

- Amanda Hopper
- Rachel Harrison
- Arthur John Loftus Patterson

There were no changes in the make-up of the Board this year. We recruit new Board members on the basis of the needs of the Board and in particular to ensure that the Board contains a good range of skills, experience, perspectives and expertise. Recruitment is by a mix of personal recommendation and advertising, specifying the particular skills required. Personal recommendation comes from other Board members, staff, advisors and users of United For Aid Azerbaijan services.

A candidate meets first with both the Chair and Executive Director before being invited to meet other Board members, which is followed by a formal interview by existing Board members.

Election to the Board is by a vote of existing Board members. The United Aid for Azerbaijan maintains a right to have two of its appointees on the Board at any one time and appointees need to be approved by a vote of the entire Board.

The Board is currently considering fixed terms for its members and roles.

Induction and Training of Board Members

New Board members are provided with background materials on the activities and history of the charity and spend time with members of staff learning about the various operations of the charity. Those trustees with particular interests in legal and financial matters (Treasurer, for example) are briefed in detail on processes, systems, and reporting procedures, and are given appropriate direct access to information systems. Trustees are also invited to meet users of United Aid For Azerbaijan services.

Running the Charity

The charity's governing body, its Board, meets 2-3 times a year, according to the Governing Document. With the use of modern communication methods which suit international organisations, the Board and Director are able to have regular online meetings. The Board sets strategic direction and oversees the proper operations of the charity but does not generally involve itself in detailed operational matters and decisions.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (Continued)

Responsible to the Board is the Chief Executive Officer, Ms Gwendolyn Burchell MBE, who is invited to attend and report to Board meetings. Ms. Gwendolyn Burchell manages all operational matters, including management of other staff, and may also recommend policy to the Board for its discussion. The Chief Executive Officer is not authorised to commit the charity to any single new expenditure over £2,000 without prior Board approval. All expenditure requires at least two signatures, one of which must be from a Trustee.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. There is a register of risks and contingency plans for significant disasters.

UAFA consistently maintains its direction with regards to its mission and objectives in Azerbaijan, working towards a child welfare system that emphasises family care, inclusion and education for all.

2024 Summary

The year 2024 was a year of both challenges and resilience for UAFA. Due to ongoing restrictions around grant registration for NGOs registered overseas, UAFA faced significant difficulties in accessing funds. This led to a decrease in overall activity compared to previous years. Despite these hurdles, the organization remained committed to its mission and achieved progress in key strategic areas

Detailed Report on Activities - 2024

Key Program Areas

1. Mektebim Program Development

The Mektebim program continued to evolve as a cornerstone of UAFA's approach to empowering communities through education and entrepreneurship. The main priorities for the year included:

- **Strengthening recruitment of women with entrepreneurial capacity:** UAFA worked to identify and engage women leaders who could benefit from and contribute to the program.
- **Finalizing pedagogical program and guidance:** Significant work was undertaken to complete the curriculum and teaching resources, ensuring that the program is both practical and scalable.
- **Reviewing the business model to reflect social franchising:** To promote sustainability and replication, UAFA revised the business framework, incorporating social franchising principles to allow wider outreach.
- **Team development:** UAFA shifted away from employing people with project management experience in the NGO sector to employing people with appropriate business experience from the private sector, to reflect the organisational shift that UAFA is making towards sustainable social enterprise.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (Continued)

2. Learning Management System (LMS) Development

UAFA made important progress in digitization and capacity-building through the LMS initiative:

- **UNDP grant awarded:** A small but meaningful grant was secured from UNDP, providing critical support for the development of the LMS.
- **Online platform development:** The foundation of the LMS platform was successfully built, creating a digital space for training, resources, and collaboration.
- **Future steps:** The next phase will focus on content enrichment, user testing, and integrating accessibility features to ensure inclusivity.

Organizational Challenges

The restrictions on funding access significantly affected operational capacity in 2024. While some planned activities had to be postponed, UAFA used this time strategically to refine internal systems, strengthen partnerships, and prepare for greater impact once funding channels are stabilized.

Achievements Despite Challenges

- Maintained core expertise in Early Childhood alongside boosting capacity to manage social business development effectively.
- Continued organizational functions despite reduced financial flows.
- Advanced two strategic initiatives (Mektebim and LMS) that will have long-term social impact.
- Strengthened relationships with funding partners, committing to aligned objectives for 2025.
- Laid the groundwork for sustainable growth through social franchising and digital learning.
- Created and led 5 panel discussions during COP29 on the key issues related to Early Childhood Development, Women's Empowerment and Social Enterprise.

Looking Ahead: Priorities for 2025

UAFA is entering 2025 with renewed determination. Key priorities for the coming year include:

- Finding sustainable solutions to grant registration barriers affecting NGOs.
- Scaling the Mektebim program through expanding the social franchising model.
- Launching the LMS platform with content and training modules.
- Continuing to build strategic partnerships to diversify funding and ensure sustainability.
- Review and redesign UAFA's website to communicate our organisational development.

Acknowledgements

UAFA extends sincere gratitude to its partners, donors, and dedicated team members who stood by the organization during a difficult year. The progress made in 2024 is a testament to the resilience of our community and the enduring value of our mission.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (Continued)

Financial Review

For the year ended 31 December 2024, the results show a deficit of £44,525 (2023 –£9,883) and total reserves of negative £28,834 (2024 – £15,691).

Reserves Policy (Revised 2024)

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately six months committed expenditure. The trustees consider that maintaining reserves at this level provides a prudent safeguard, ensuring that the charity can continue its key activities in the event of a temporary or unforeseen reduction in income, while appropriate plans are implemented to restore financial stability.

During the 2024 financial year, the charity experienced unexpected external funding disruption arising from bureaucratic delays outside the organisation's control. This temporary shock has resulted in a negative financial position at year-end. In response, the Trustees have accelerated the organisation's transition towards developing and expanding social enterprise activities. This strategic shift aims to strengthen financial resilience, diversify income sources, and reduce reliance on grant funding in the medium to long term.

The Trustees acknowledge that, during this period of transition, the level of reserves may temporarily fall below the target threshold. However, a clear recovery plan is in place to rebuild reserves progressively as the new income streams from social enterprise activities are established. The Trustees regularly review the reserves position and are confident that the charity remains a going concern, with appropriate measures in place to ensure sustainability and alignment with its charitable objectives.

Trustees' Responsibility Statement

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021**

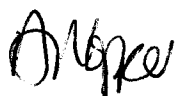
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (Continued)

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statement comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:



Dr Amanda Hopper
Trustee and Chair

Date: 07.10.2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UNITED AID FOR AZERBAIJAN FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered a part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jason Foxwell FCCA FCIE
independent-examiner.net
39 Enfield Road, Poole, BH15 3LJ

Date: 18 October 2025

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021**

**STATEMENT OF FINANCIAL ACTIVITIES
¹FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Voluntary income			-		
Charitable activities		37,043	-	37,043	133,607
Total income		37,043	-	37,043	133,607
Expenditure on:					
Charitable activities		78,056		78,056	143,490
Total expenditure		78,056		78,056	143,490
Transfers between funds		-	-	-	-
Net movement in funds		(41,013)		(41,013)	(9,883)
Reconciliation of funds:					
Total funds brought forward		15,691		15,691	25,574
Total funds carried forward	6	(25,322)	-	(25,322)	15,691

All of the charity's activities derive from continuing operations.

The notes on pages 10 to 12 form an integral part of these accounts.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021**

BALANCE SHEET AS AT 31 DECEMBER 2024

		2024		2023	
Notes	£	£	£	£	£
Non Current Assets				-	
Current Assets					
Cash at bank	3	777		15,691	
Petty cash		385			
Receivables		27,723			
		28,884		15,691	
Creditors: amounts falling due within one year	4	(54,206)		-	
Net current assets			(25,322)		15,691
Total assets less current liabilities			(25,322)		15,691
Creditors: amounts falling due in more than one year	5		-		-
NET ASSETS			(25,322)		15,691
The funds of the charity:					
Restricted funds	6		-		
Unrestricted income funds			25,322		15,691
			25,322		15,691

The accounts were approved by the trustees, authorised for issue and signed on their behalf by:



Dr Amanda Hopper
Trustee and Chair

Date: 18.10.2025

The notes on pages 10 to 12 form an integral part of these accounts.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

1. ACCOUNTING POLICIES (continued)

1.6 Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of 31 December 2024. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

1.7 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

2. STAFF COSTS

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	57,745	63,952
Social security costs	9,319	11,189
	<u>£67,064</u>	<u>£75,141</u>

None of the employees received remuneration in excess of £60,000 (2023 – nil).

3. CREDITORS

	2024	2023
	£	£
Payroll taxes	10,503	-
Wages	16,409	-
Supplier	1,420	-
Director's loan	25,874	-
	<u>£54,206</u>	<u>£nil</u>

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

4. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Current assets	28,884	-	28,884	15,691
Creditors due within one year	(54,206)	-	(54,206)	-
	<u>(£25,322)</u>	<u> </u>	<u>(-£25,322)</u>	<u>£15,691</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

1.1. Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

UAFA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2. Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3. Income

Income is included in the Statement of Financial Activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

1.4. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred.

1.5. Tangible fixed assets and depreciation

Individual tangible fixed assets costing £500 or more are stated at cost less depreciation. Depreciation on tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer and office equipment	-	33.33% straight line
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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UNITED AID FOR AZERBAIJAN FOR THE YEAR ENDED 31 DECEMBER 2024

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Jason Foxwell FCCA FCIE
independent-examiner.net
12 Hillbourne Road, Poole, BH17 7JB
30 October 2025

UNITED AID FOR AZERBAIJAN

England & Wales - Charity number 1068313

Accounts

Charity number: 1068313

UNITED AID FOR AZERBAIJAN

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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Registered Charity Number	1068313
Principal Office	30 St Mary's Road Leatherhead Surrey KT22 8EY
Local Office	520 Huseyn Javid Prospect House 2 Baku Azerbaijan
Independent examiner	Jason Foxwell FCCA FCIE 39 Enfield Road Poole BH15 3LJ

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trust was formed on 16 January 1998 by a declaration of trust.

The trustees who served during the year were:

- Amanda Hopper
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We recruit new Board members on the basis of the needs of the Board and in particular to ensure that the Board contains a good range of skills, experience, perspectives and expertise. Recruitment is by a mix of personal recommendation and advertising, specifying the particular skills required. Personal recommendation comes from other Board members, staff, advisors and users of United For Aid Azerbaijan services.

A candidate meets first with both the Chair and Executive Director before being invited to meet other Board members, which is followed by a formal interview by existing Board members.

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The Board is currently considering fixed terms for its members and roles.

Induction and Training of Board Members

New Board members are provided with background materials on the activities and history of the charity and spend time with members of staff learning about the various operations of the charity. Those trustees with particular interests in legal and financial matters (Treasurer, for example) are briefed in detail on processes, systems, and reporting procedures, and are given appropriate direct access to information systems. Trustees are also invited to meet users of United Aid For Azerbaijan services.

Running the Charity

The charity's governing body, its Board, meets 2-3 times a year, according to the Governing Document. With the use of modern communication methods which suit international organisations, the Board and Director are able to have regular online meetings. The Board sets strategic direction and oversees the proper operations of the charity but does not generally involve itself in detailed operational matters and decisions.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

Responsible to the Board is the Chief Executive Officer, Ms Gwendolyn Burchell MBE, who is invited to attend and report to Board meetings. Ms. Gwendolyn Burchell manages all operational matters, including management of other staff, and may also recommend policy to the Board for its discussion. The Chief Executive Officer is not authorised to commit the charity to any single new expenditure over £2,000 without prior Board approval. All expenditure requires at least two signatures, one of which must be from a Trustee.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. There is a register of risks and contingency plans for significant disasters.

UAFA continues to maintain direction with regards to its mission and objectives in Azerbaijan, namely building the ecosystem around children who are excluded from society due to poverty, location and disability.

2023 Summary

2023 was a year of growth, seeing a major investment into our organisational development with the support of EBRD – both in terms of staff capacity and the digitalization infrastructure needed to expand our training programs to a wider audience. Running alongside this capacity building, UAFA facilitated the development of approximately 25 inclusive pre-schools as part of its Mektebim network. This represents a continuing, positive shift to social enterprise development as the organisation's sustainability strategy.

The following three objectives continue to guide our work:

1. Retain core values to keep children with families and work to improve level of care for those in institutions
These values are based on the principle that all children have the right to develop to their potential, within a family setting that nurtures the child's development
2. Maintain a motivated skilled team
Training and capacity development are an integral part of UAFA's methodology, to ensure that the team are continually developing the experience and skills they need through practice and participatory planning
3. Become sustainable by the end of the year
This continues to be a key objective, as UAFA develops social enterprise models based on our unique skills, experience and community-based relationships.

Detailed Report on Activities – 2023

This report will focus on the activities funded by EBRD (European Bank of Reconstruction & Development), which has been the main funder of CHED operations during 2023, plus a short report on activities funded by Azersun Holding (Turkish Holding Company, based in Azerbaijan), which is our main partner in the Mektebim program.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

The overall aim of UAFA's funding from EBRD was to contribute towards a set of long-term outcomes that will strengthen socio-economic development in Azerbaijan, which are an extension of UAFA's 25 years' experience of working at community level. The long-term outcomes we work towards are:

1. Employment, entrepreneurship and training opportunities of excluded youth and women are increased
2. The public is more accepting of equal opportunity and the role of women as agents of socio-economic development
3. Source of non-grant revenue is designed to create long-term sustainability of UAFA's programs

The following report will focus on the key deliverables in relation to each of the above outcomes, which continue to remain viable outcomes for Phase 2 (2024-2026). This report will explain how the progress during Phase 1 is laying the foundation for Phase 2 actions.

In the short-term, during a timeframe of one year, the following short-term objectives were the main focus of activities:

1. Build an online training platform that provides opportunities for mentoring, continuous learning and networking
2. Develop and deliver an awareness campaign on equal opportunities and women as agents of social economic development
3. Source of Non-grant revenue is designed to create long-term sustainability of UAFA's programs
4. Online training platform that provides opportunities for mentoring, continuous learning and networking

The Learning Management System (LMS) is constructed in alignment with the purposes for providing online training, mentoring, networking and data management.

By end of 2023, we had a fully-designed database to manage information related to Mektebim owners and CHED training participants. In 2024, this will be incorporated into an online training platform, utilizing the UAFA website as the front-face of our programs

During 2023, we achieved the following results:

- Series of 22 training videos to accompany the CHED Foundation Course
During July and August 2023, the videos were professionally filmed and edited with additional funds received from the Chinese Embassy in Azerbaijan (5000EUR for filming, 2300EUR trainer costs; 4500EUR translation costs).

This training course is designed so that the training participants can take the classes in their own time, with the exception of Live classes, which are held each week with input from the CHED trainers in order to review learning objectives and answer questions; it takes approximately 48 hours to complete, and typically runs across 3 months.

- Pedagogical Program
All Mektebim teachers receive an initial training (12.5 hours) in Step-by-Step pedagogical methodology and then receive the written weekly program and weekly mentoring (online), to help them implement and develop their expertise through professional guidance from UAFA's team of experts.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

This program has been developed with one UAFA staff member and two experts in the Step-by-Step methodology. During Phase 1, UAFA developed strong working partnerships with the following entities:

State Employment Agency (SEA)

Already outlined above, UAFA works with the Unemployment Program within this State Agency to provide start-up assets for new Mektebim owners. This is an on-going partnership.

State Agency for Small & Medium Enterprises (KOBIA)

During Phase 1, KOBIA has allocated their trainers to provide Business trainings to help Cohort 1 to develop basic business plans and objectives and guidance on how to register their business for tax purposes. These trainings take approximately 10 hours to complete. As we move into Phase 2, we plan to amend this training so it can be provided through the LMS and tailored specifically for educational businesses. Note: the KOBIA Chairman regularly mentions Mektebim as a good example of women-led business development in his keynote speeches at conference.

Azersun Holding Company/Shokki Mokki brand partnership

Azersun is a truly committed partner and have allocated huge marketing budgets towards this aim, through partnering with their top-selling chocolate spread product for young children. Azersun also provides operational budget support of approximately 5500EUR per month, which is allocated to program staff salaries and administrative costs. This partnership is already in its second year and will continue in 2024.

These partnerships have been instrumental in helping UAFA to build the program, alongside EBRD input. We also benefit from many unofficial partnerships, donations, in-kind support and expertise as awareness of the importance of this program for Azerbaijan's future grows.

Outcome: The public is more accepting of equal opportunity and the role of women as agents of socio-economic development

Due to the limited funds available in the EBRD grant, these funds were allocated for social media planning expense. One Social Media expert provided support in building written communication plans and supported the development of the Brand Strategy and Communications Strategy.

In order to reach a wide audience with professionally designed and developed campaign material, UAFA built partnerships with USAID/CIPE and Azersun/Shokki Mokki, as mentioned above. These partnerships and the deliverables have been guided by the two Strategies, developed by the Consultant, Gafar Mejidov and the Social Media expert.

- i. Campaign material – written, visual and audio
1 set of video clips portraying women entrepreneurs as role models

Ulviya Mikailova, ECD expert and Dean of Education at ADA University

<https://www.youtube.com/watch?v=qf-WSRO1AkQ>

Nigar Alibeyli, ECD expert and director of the "Istedat" Public Union

<https://www.youtube.com/watch?v=620JyOAptns>

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

Dr. Angela Romney, Director of the International School of Azerbaijan (TISA)

<https://www.youtube.com/watch?v=LRAUVoeEv2w>

To highlight the role of the women who are opening their Mektebim businesses, Sabina AllahGuliyeva (Mektebim Kurdakhani) has appeared two times on Khazar TV show that has been broadcast weekly since September 2022:

<https://www.facebook.com/mektebimaz/videos/250390110687123>

The following media clips have been professionally filmed by Azersun and widely shared on social media platforms of Shokki Mokki, UAFA and Mektebim:

Brand building - About education at Mektebim:

<https://www.facebook.com/mektebimaz/videos/2613189878856724>

<https://www.facebook.com/mektebimaz/videos/846496910203533>

<https://www.facebook.com/mektebimaz/videos/292426729825298>

- ii. One TV series produced for mainstream channel
Six local and foreign specialists and three Mektebim entrepreneurs participated in the Happy Mornings program on Khazar TV, which were broadcast every Sunday morning from September till June. They discussed 33 different topics in the field of child development. The speeches of our entrepreneurs on the Happy Mornings program played a big role in their empowerment and greater recognition.
- iii. At least 10 workshops with general public
To deliver on this activity, it was decided between Azersun and UAFA to hold a series of roadshows in the vicinity of the Mektebim groups, in order to attract local community attention. The roadshows include speeches about Mektebim, given by each owner and one of the UAFA program team.

8 roadshows were held in June, before the summer heat began. 2 more roadshow events are planned, starting from 02 September 2023, and each one will be featured one of the most prominent social bloggers in Azerbaijan who has more than 500,000 followers across Instagram, facebook, tiktok and telegram, and a total audience reach of over 2 million people. The purpose of this collaboration is to strengthen brand awareness amongst parents of pre-school aged children.

Additionally, in-person Positive Parenting workshops (which last 3 hours) have been designed and tested with employees from Azersun and BP Azerbaijan in May/June this year. Approximately 40 parents from these companies participated and all evaluated these workshops as highly useful in their own parenting journeys. These workshops will continue as another social enterprise initiative, with the clients being corporate entities which invest in their employees. The aim is to generate income to support UAFA's long-term sustainability, as well as to raise awareness of positive parenting styles.

Outcome: Source of Non-grant revenue is designed to create long-term sustainability of UAFA's programs

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

i. Consultancy package of materials

Time allocated:

- Twice per week, 8 times/ month, 3-hour face-to face consulting, training and mentorship sessions for 11 months
- Individual 1 hour meetings with each team member every month
- Work on the organizational structure, policy and procedures, contracts, knowledge management, reports, assessments, and data collection for an average of 4 hours per week.
- Regional visits for monitoring and assessment purposes

In October 2023, the consultant and program team prepared the following schedule of activities for growth:

1. Development of policy and procedures, code of conduct and guidelines (complete)
2. Development of products
 - a. Pedagogical Program for owners to guide them in daily activities covering every step of learning that is adjusted to the national curricula (complete)
 - b. Methodological Guide based on the Step-by-Step methodology tailored to Azerbaijani owners (2024)
 - c. Business Guide for new owners (2024)
3. Development of Services
 - a. Trainings in entrepreneurship set up and development (complete)
 - b. Trainings in pedagogical approach to child development (complete)
 - c. Early childhood development and developmental delay and Inclusivity (complete)
 - d. Mentorship in business development and pedagogical approach (partially complete)
 - e. Support with the obtainment of assets, including fundraising and partnerships (partially complete)
 - f. Marketing and community liaison (partially complete)
4. Development of Policy and Procedures, esp. Financial policy, internal and external communications policy, and chapters for the policy and procedures and the code of conduct (partially complete)
5. Organizational Management/Implementation Structure, including development of roles and responsibilities, subordination, scope of work, key performance indicators, etc. (partially complete)
6. Development of monitoring mechanism of the owner's performances (2024)

During 2023, UAFA was selected by the UNDP social enterprise development project as a key actor in this domain and, as well as inviting the program team to join workshops and make presentations, they invited UAFA to apply for a Social Enterprise Incubator project that will culminate in 2024. The teams basic business plan passed the selection process and the team is now engaged in the accelerator activities with a view to getting a small grant from UNDP to invest in our products for income generation.

FINAL OUTCOME for EBRD PHASE 1 ACTIVITIES:

By September 2023, we had 24 active members who have been running their Mektebim businesses for 1 year, and 20 new recruits, about to begin the onboarding process.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

Conclusion:

As we look ahead to 2024, our objectives remain consistent and will build on the successful outputs of 2023. We give huge thanks for all the support that keeps UAFA active and aligned with our cause:

- European Bank of Reconstruction & Development
- Azersun Holdings
- UNICEF
- Chinese Embassy
- Government of Azerbaijan

And the many individuals who continue to provide financial, in-kind and moral support that sustains the team to keep their focus on the real needs: those of underprivileged children in Azerbaijan.

Financial Review

For the year ended 31 December 2023, the results show a deficit of £9,883 (2022 – £15,813) and total reserves of £15,691 (2022 – £25,574).

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 6 months' committed expenditure. The trustees consider that working with reserves at this level would ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

However, it is also recognised that due to the fluctuating financial income of the charity, this level may not always be possible and costs would be lowered in cases of a prolonged drop in funding.

Trustees' Responsibility Statement

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2023**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statement comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:



Dr Amanda Hopper
Trustee and Chair

Date: 22nd October 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UNITED AID FOR AZERBAIJAN FOR THE YEAR ENDED 31 DECEMBER 2023

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered a part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jason Foxwell FCCA FCIE
independent-examiner.net
39 Enfield Road, Poole, BH15 3LJ

Date: 23 October 2024

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Voluntary income		-	-	-	17,131
Charitable activities		133,607	-	133,607	114,810
Total income		133,607	-	133,607	131,941
Expenditure on:					
Charitable activities		143,490	-	143,490	147,754
Total expenditure		143,490	-	143,490	147,754
Transfers between funds		-	-	-	-
Net movement in funds		(9,883)	-	(9,883)	(15,813)
Reconciliation of funds:					
Total funds brought forward		25,574	-	25,574	41,387
Total funds carried forward	6	15,691	-	15,691	25,574

All of the charity's activities derive from continuing operations.

The notes on pages 13 to 15 form an integral part of these accounts.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2023**

BALANCE SHEET AS AT 31 DECEMBER 2023

		2023		2022	
Notes	£	£	£	£	£
Current Assets					
Cash at bank		15,691		42,874	
		15,691		42,874	
Creditors: amounts falling due within one year	3	-		(17,300)	
Net current assets			15,691		25,574
Total assets less current liabilities			15,691		25,574
NET ASSETS			15,691		25,574
The funds of the charity:					
Restricted funds	4		-		-
Unrestricted income funds			15,691		25,574
			15,691		25,574

The accounts were approved by the trustees, authorised for issue and signed on their behalf by:



Dr Amanda Hopper
Trustee and Chair

Date: 22nd October 2024.

The notes on pages 13 to 15 form an integral part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

1.1. Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

UAFA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2. Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3. Income

Income is included in the Statement of Financial Activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

1.4. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred.

1.5. Tangible fixed assets and depreciation

Individual tangible fixed assets costing £500 or more are stated at cost less depreciation. Depreciation on tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer and office equipment	-	33.33% straight line
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**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2023**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

1. ACCOUNTING POLICIES (continued)

1.6 Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

1.7 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

2. STAFF COSTS

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	63,952	69,759
Social security costs	11,189	9,225
	<u>£75,141</u>	<u>£78,984</u>

None of the employees received remuneration in excess of £60,000 (2022 – nil).

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	-	-
Income received in advance	-	17,300
	<u>£nil</u>	<u>£17,300</u>

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2023**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

4. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Current assets	15,691	-	15,691	42,874
Creditors due within one year	-	-	-	(17,300)
	<u>£15,691</u>	<u>£-</u>	<u>£15,691</u>	<u>£25,574</u>

UNITED AID FOR AZERBAIJAN

England & Wales - Charity number 1068313

Accounts

Charity number: 1068313

UNITED AID FOR AZERBAIJAN

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

UNITED AID FOR AZERBAIJAN

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**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Amanda Hopper Rachel Harrison Arthur John Loftus Patterson
Registered Charity Number	1068313
Principal Office	30 St Mary's Road Leatherhead Surrey KT22 8EY
Local Office	520 Huseyn Javid Prospect House 2 Baku Azerbaijan
Independent examiner	Jason Foxwell FCCA FCIE 39 Enfield Road Poole BH15 3LJ

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2022.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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).

Structure

The Trust was formed on 16 January 1998 by a declaration of trust.

The trustees who served during the year were:

- Amanda Hopper
- Rachel Harrison
- Arthur John Loftus Patterson

We recruit new Board members on the basis of the needs of the Board and in particular to ensure that the Board contains a good range of skills, experience, perspectives and expertise. Recruitment is by a mix of personal recommendation and advertising, specifying the particular skills required. Personal recommendation comes from other Board members, staff, advisors and users of United For Aid Azerbaijan services.

A candidate meets first with both the Chair and Executive Director before being invited to meet other Board members, which is followed by a formal interview by existing Board members.

Election to the Board is by a vote of existing Board members. The United Aid for Azerbaijan maintains a right to have two of its appointees on the Board at any one time and appointees need to be approved by a vote of the entire Board.

The Board is currently considering fixed terms for its members and roles.

Induction and Training of Board Members

New Board members are provided with background materials on the activities and history of the charity and spend time with members of staff learning about the various operations of the charity. Those trustees with particular interests in legal and financial matters (Treasurer, for example) are briefed in detail on processes, systems, and reporting procedures, and are given appropriate direct access to information systems. Trustees are also invited to meet users of United Aid For Azerbaijan services.

Running the Charity

The charity's governing body, its Board, meets 2-3 times a year, according to the Governing Document. With the use of modern communication methods which suit international organisations, the Board and Director are able to have regular online meetings. The Board sets strategic direction and oversees the proper operations of the charity but does not generally involve itself in detailed operational matters and decisions.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (Continued)

Responsible to the Board is the Chief Executive Officer, Ms Gwendolyn Burchell MBE, who is invited to attend and report to Board meetings. Ms. Gwendolyn Burchell manages all operational matters, including management of other staff, and may also recommend policy to the Board for its discussion. The Chief Executive Officer is not authorised to commit the charity to any single new expenditure over £2,000 without prior Board approval. All expenditure requires at least two signatures, one of which must be from a Trustee.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. There is a register of risks and contingency plans for significant disasters.

UAFA consistently maintains its direction with regards to its mission and objectives in Azerbaijan, working towards a child welfare system that emphasises family care, inclusion and education for all.

Key Developments in 2022

UAFA continues to maintain direction with regards to its mission and objectives in Azerbaijan, namely building the ecosystem around children who are excluded from society due to poverty, location and disability.

Director's quote: *'If we want to change society, we must change the way we raise our children'* – meaning that long-term societal change is only possible when an inclusive approach to Early Childhood Development and Education (ECDE) is adopted. All stakeholders play their role and UAFA's role is to inform, influence and innovate *a paradigm shift in cultural attitudes towards how **all children** are raised, educated and prepared to become active and responsible citizens*. UAFA's team and programs achieve this vision by helping Azerbaijani women to raise a new generation of empowered, active and productive members of society that can meet the new socio-economic demands in Azerbaijan

The following three objectives continue to guide our work:

1. Retain core values to keep children with families and work to improve level of care for those in institutions
2. Maintain a motivated skilled team
3. Become sustainable by the end of the year

UAFA's sustainability is being modelled on the Social Enterprise approach that has been practiced with great success in countries around the world. This shift from being fully grant-funded to generating an income from social enterprise has also given the team a new perspective on planning and external communication. It has required the team to develop a new set of skills and practice in order to manage this shift in organisational development.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (Continued)

Report on activities for 2022

1. Digitalization of Child Development Training Programs:

The COVID-19 pandemic changed the way organisations work and UAFA has been no exception. Prior to the pandemic, UAFA engaged in all training activities face-to-face, which was limiting both for the organisation and for participants. During the pandemic, UAFA shifted to using zoom and other online channels to start training and providing regular consultations with stakeholders. This shift meant the more people from around the country could engage with us without necessitating expensive travel and accommodation costs. However, online trainings still created limitations around timing, meaning that all training participants should be online at the same time, rather than be flexible to individual circumstances. Therefore, during 2022, UAFA has invested in the development of a Learning Management System (LMS), a platform which will give training participants the opportunity to follow the training program in their own timeframe, within the parameters of an organized course schedule.

UAFA was granted funds from EBRD to start this process, which began in September 2022, and our experienced trainers have partnered with experienced LMS developers to create the framework for an exclusive platform that will allow trainings to run concurrently; create a forum for discussions and access to a library of information. We expect this to be operational in 2023.

2. Registration of Universal Access for All (UAA)

In 2022, UAFA was awarded a grant from the GHR Foundation to invest in BrailleTeach – a device for people with visual impairments to learn the Braille 6-dot code interactively through a series of games.

This is an independent product which will be sold internationally, with a percentage of the profits being donated to support UAFA's work with children with disabilities in Azerbaijan. As UAFA is a registered charity and not permitted to trade under the Charity Commission rules, a new Charity Company has been established at Companies House in 2022, and has been submitted to the Charity Commission for registration. This Charity Company is called Universal Access for All, with the wider purposes of supporting the inclusion of people with disabilities in the UK, as well as continuing to accommodate UAFA's on-going work in Azerbaijan.

In 2023, we expect UAA to be registered with the Charity Commission in 2023, and BrailleTeach to begin production and sales in the UK and US markets initially.

3. Transitioning to Social Enterprise development through existing UAFA programs, Mektebim and CHED

With a small pilot grant from EBRD, UAFA has been building its capacity to make this transition to social enterprise development and reduce its reliance on grants and donations. This grant started in September 2022 and focuses on two UAFA long-running programs, Mektebim and CHED.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (Continued)

Mektebim: www.mektebim.az

Mektebim is the Azerbaijani word for 'My School'. This is an inclusive pre-school incubator program in which UAFA recruits women to establish a pre-school in their community as a small business under the Mektebim brand name. Parents pay a small monthly fee for their child to attend daily play groups for 2-3 hours a day, meaning that the business can be sustainable, and the Mektebim owner pays a membership to UAFA in return for recruitment, training and on-going professional development as a pre-school leader, meaning that UAFA can sustain its incubator role, with additional grants for program development. By the end of 2022, 24 pre-schools have opened under the Mektebim brand. Assets (toys and equipment) have been provided through a partnership with the State Employment Agency.

CHED Foundation Course: www.ched.az

UAFA established this Azerbaijani-language Foundation Course in Childhood Health, Education and Social Development in 2018, for any professional working with children aged 0-7 years, in any field. Our partner is the Centre for Child and Human Development at Georgetown University, who provide oversight to ensure that the course curriculum meets international standards. The course comprises 48 hours of lectures provided by national and international specialists, plus 15+ hours of practicum. This is a paid course at affordable price for people working in this field, and has attracted many clients from the State, private and non-profit sectors.

In order to maximize the social impact of these two programs, the objectives of this EBRD-funded pilot phase are:

1. Build an online training platform that provides opportunities for mentoring, continuous learning and networking

Please see above – this objective refers to the construction of the LMS for CHED and other training programs.

2. Develop and deliver an awareness campaign on equal opportunities and women as agents of social economic development

In order for Mektebim to grow across the country and be successful, it is essential to 'build the market', as many parents do not appreciate the value of pre-school for their children. UAFA has partnered with Azersun, which is the largest holding company in Azerbaijan, supplying food products through all the supermarket chains, including their own. Shokki Mokki is one of their products, a chocolate spread, whose customers are the Mektebim target audience. Together, we have built a large marketing campaign tied in with this product that promotes Mektebim at community level, and supports the empowerment of women as small business owners.

A 360-degree marketing campaign has been designed and started implementation during 2022, using all forms of social media, to introduce the partnership. This partnership will extend and expand in 2023.

3. Source of Non-grant revenue is designed to create long-term sustainability of UAFA's programs

In order to achieve the transition from dependency on grant funding to social enterprise development, one of the major activities during 2022 has been to work on organisational development, through capacity building of the UAFA team to be able to manage this transition. EBRD funding has been used to employ two consultants with experience in organisational and business development, to work alongside the team and build their management skills through weekly mentoring. The consultants have taken the team through a process of organisational analysis, task development and individual mentoring, in order to build the necessary policies and procedures for the programs to grow from.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (Continued)

In 2023, by the end of the grant period, we expect the team to have a set of products, policies and procedures that are comprehensive and professional and will form the foundation for program development going forwards, all designed and developed by the UAFA team thanks to their increased capacity.

4. Other notable activities during 2022

Impact Investment:

In 2022, Gwendolyn Burchell MBE (UAFA Director) was invited to join a group of Azerbaijani representatives drawn from the private, public and non-profit sectors to promote the concept of Impact Investment in Azerbaijan.

Impact investing refers to [investments](#) made into companies, organizations, and funds with the intention to generate a measurable, beneficial social or environmental impact alongside a financial return. At its core, impact investing is about an alignment of an investor's beliefs and values with the allocation of capital to address social and/or environmental issues

This group is engaging in various international events to learn more about the field with a view to establishing an Impact Fund in Azerbaijan. During 2022, we attended an Impact Hub conference in Vienna (June), presented at Impact Breakfasts (September) and participated in ecosystem research for the development of social enterprises (led by Impact Hub). As we move into 2023, we expect the plan for further development to be clarified, with the clear aim to develop and promote this approach to social and environmental causes in Azerbaijan.

Research:

In 2021, UAFA and the Dean of Education at ADA University in Baku developed a research project to investigate the leadership experiences in Early Childhood Education. In-depth interviews were held among nine community ECE leaders in remote rural areas of Azerbaijan. These interviews explored their perceptions of pedagogical leadership and quality early learning for young children. This research was then published in July 2022 as a chapter of a book that was published by Bloomsbury Academic in the UK. The book is entitled: Pedagogical Leadership in Early Childhood Education: Thinking From Across the World: Conversations From Across the World by June O'Sullivan (Author, Editor) and Mona Sakr (Author, Editor) and is available on [Amazon](#).

ENJOY Chocolates – Exit Strategy

At the end of 2021, it is clear that the traditional artisan approach will not work for Enjoy Chocolates as a social enterprise and the business model was reviewed in 2022. An exit strategy presented itself – to transfer the business under the umbrella of a chain of small restaurants in Baku which have a strong social commitment. This was achieved and production has resumed, with the products being marketed through 4 popular restaurants that promote artisanal food and drink products of Azerbaijan. 50% of the profits are being directed to UAFA.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (Continued)

5. Look Ahead – 2023

In the next year, we will consolidate on the foundational activities that were conducted in 2022. The outcomes we are seeking:

- Increase in the numbers of Mektebim groups established country-wide
- Full online training capacity designed and developed to accommodate increasing numbers of participants
- Full registration of UAA and initial production and sales of 1000 BrailleTeach devices
- Strengthened capacity to manage growing social enterprise approach

Financial Review

For the year ended 31 December 2022, the results show a deficit of £15,813 (2021 – £49,764) and total reserves of £25,574 (2021 – £41,387).

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 6 months' committed expenditure. The trustees consider that working with reserves at this level would ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

However, it is also recognised that due to the fluctuating financial income of the charity, this level may not always be possible and costs would be lowered in cases of a prolonged drop in funding.

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The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

In preparing these financial statements, the Trustees are required to:

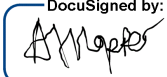
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (Continued)

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statement comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

DocuSigned by:

EBEDBFE5138B410...

Dr Amanda Hopper

Trustee and Chair

9/7/2023

Date:

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UNITED AID FOR
AZERBAIJAN FOR THE YEAR ENDED 31 DECEMBER 2022**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

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

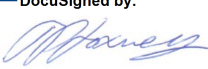
I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered a part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

C876D0866D30428...

Jason Foxwell FCCA FCIE
independent-examiner.net
39 Enfield Road, Poole, BH15 3LJ

Date: 9/7/2023

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Voluntary income		17,131	-	17,131	10,335
Charitable activities		114,810	-	114,810	90,122
Total income		131,941	-	131,941	100,457
Expenditure on:					
Charitable activities		147,754	-	147,754	150,221
Total expenditure		147,754	-	147,754	150,221
Transfers between funds		-	-	-	-
Net movement in funds		(15,813)	-	(15,813)	(49,764)
Reconciliation of funds:					
Total funds brought forward		41,387	-	41,387	91,151
Total funds carried forward	6	25,574	-	25,574	41,387

The notes on pages 12 to 14 form an integral part of these accounts.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Current Assets					
Stock		-		869	
Debtors	3	-		31,995	
Cash at bank		42,874		36,188	
		<u>42,874</u>		<u>69,052</u>	
Creditors: amounts falling due within one year					
	4	<u>(17,300)</u>		<u>(18,873)</u>	
Net current assets			<u>25,574</u>		<u>50,179</u>
Total assets less current liabilities			25,574		50,179
Creditors: amounts falling due in more than one year					
	5		-		(8,792)
NET ASSETS			<u>25,574</u>		<u>41,387</u>
The funds of the charity:					
Restricted funds	6		-		-
Unrestricted income funds		25,574		41,387	
			<u>25,574</u>		<u>41,387</u>

The accounts were approved by the trustees, authorised for issue and signed on their behalf by:

DocuSigned by:

 EBEDBFE5138B410...

Dr Amanda Hopper

Trustee and Chair

Date: 9/7/2023

The notes on pages 12 to 14 form an integral part of these accounts.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

1.1. Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

UAFA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2. Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3. Income

Income is included in the Statement of Financial Activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

1.4. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred.

1.5. Tangible fixed assets and depreciation

Individual tangible fixed assets costing £500 or more are stated at cost less depreciation. Depreciation on tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer and office equipment	-	33.33% straight line
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**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

1. ACCOUNTING POLICIES (continued)

1.6 Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

1.7 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

2. STAFF COSTS

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	69,759	117,830
Social security costs	9,225	1,172
	<u>£78,984</u>	<u>£119,002</u>

None of the employees received remuneration in excess of £60,000 (2021 – nil).

3. DEBTORS

	2022	2021
	£	£
Trade debtors	-	9,243
Accrued income	-	22,752
	<u>£nil</u>	<u>£31,995</u>

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2022**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	-	1,590
Income received in advance	17,300	17,283
	<u>£17,300</u>	<u>£18,873</u>

5. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Current assets	42,874	-	42,874	69,052
Creditors due within one year	(17,300)	-	(17,300)	(18,873)
Creditors due after one year	-	-	-	(8,792)
	<u>£25,574</u>	<u>£-</u>	<u>£25,574</u>	<u>£41,387</u>

UNITED AID FOR AZERBAIJAN

England & Wales - Charity number 1068313

Accounts

Charity number: 1068313

UNITED AID FOR AZERBAIJAN

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

CONTENTS

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Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12-14

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Amanda Hopper Rachel Harrison Arthur John Loftus Patterson
Registered Charity Number	1068313
Principal Office	30 St Mary's Road Leatherhead Surrey KT22 8EY
Local Office	520 Huseyn Javid Prospect House 2 Baku Azerbaijan
Independent examiner	Jason Foxwell FCCA FCIE 39 Enfield Road Poole BH15 3LJ

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2021.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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).

Structure

The Trust was formed on 16 January 1998 by a declaration of trust.

The trustees who served during the year were:

- Amanda Hopper
- Rachel Harrison
- Arthur John Loftus Patterson (appointed 1 February 2021)

We recruit new Board members on the basis of the needs of the Board and in particular to ensure that the Board contains a good range of skills, experience, perspectives and expertise. Recruitment is by a mix of personal recommendation and advertising, specifying the particular skills required. Personal recommendation comes from other Board members, staff, advisors and users of United For Aid Azerbaijan services.

A candidate meets first with both the Chair and Executive Director before being invited to meet other Board members, which is followed by a formal interview by existing Board members.

Election to the Board is by a vote of existing Board members. The United Aid for Azerbaijan maintains a right to have two of its appointees on the Board at any one time and appointees need to be approved by a vote of the entire Board.

The Board is currently considering fixed terms for its members and roles.

Induction and Training of Board Members

New Board members are provided with background materials on the activities and history of the charity and spend time with members of staff learning about the various operations of the charity. Those trustees with particular interests in legal and financial matters (Treasurer, for example) are briefed in detail on processes, systems, and reporting procedures, and are given appropriate direct access to information systems. Trustees are also invited to meet users of United Aid For Azerbaijan services.

Running the Charity

The charity's governing body, its Board, meets 2-3 times a year, according to the Governing Document. With the use of modern communication methods which suit international organisations, the Board and Director are able to have regular online meetings. The Board sets strategic direction and oversees the proper operations of the charity but does not generally involve itself in detailed operational matters and decisions.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)

Responsible to the Board is the Chief Executive Officer, Ms Gwendolyn Burchell MBE, who is invited to attend and report to Board meetings. Ms. Gwendolyn Burchell manages all operational matters, including management of other staff, and may also recommend policy to the Board for its discussion. The Chief Executive Officer is not authorised to commit the charity to any single new expenditure over £2,000 without prior Board approval. All expenditure requires at least two signatures, one of which must be from a Trustee.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. There is a register of risks and contingency plans for significant disasters.

UAFA consistently maintains its direction with regards to its mission and objectives in Azerbaijan, working towards a child welfare system that emphasises family care, inclusion and education for all.

Key Developments in 2021

UAFA continues to maintain direction with regards to its mission and objectives in Azerbaijan, namely working towards a child welfare system that emphasizes family care, inclusion and education for all.

The following three objectives continue to guide our work:

- Retain core values to keep children with families and work to improve level of care for those in institutions
- Maintain a motivated skilled team
- Become sustainable by the end of the year

As the COVID pandemic delayed all actions during 2020, 2021 was a year for consolidation and review of our activities. Our goal before and during the pandemic has been to shift from grant funding to sustainable social enterprise, and the hiatus in project activities caused by the pandemic gave the UAFA team the time needed to review and build the strategies needed to emerge from this period intact and able to continue working towards our overall objectives.

Report on activities for 2021

UAFA's core work continues to influence the building of the ecosystem needed to support children with disabilities in their families. For 20 years, this has entailed the provision of free services and trainings through the CBR program operating in various regions, and direct intervention in 2 children's institutions for children with complex disabilities.

Direct services to children & families: continued to operate in 2 regions of Azerbaijan. UAFA CBR services have been funded as part of a UNICEF program to pilot Integrated Social Services, demonstrating the positive impact of integrating UAFA child development specialists and a team of social workers operating from another NGO.

In total, across one year, the Ganja combined team worked 141 documented cases where welfare support was needed. UAFA staff worked with more than 130 children directly on rehabilitation needs.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)

In total, across one year, the Shirvan combined team worked 216 documented cases where welfare support was needed. UAFA staff work with more than approximately 50 children directly on rehabilitation needs per week.

These are the only free, community-based services available to these families. There is a proliferation of private, unlicensed services that can be financially out of the reach of families though, as they are unlicensed, the quality is dubious with most being built on the medical approach to disability. However, the sustainability of the services that UAFA established is still under question as the end of 2021 approaches. The annual tendering process for State contracting of NGOs, which has been part-funding many of UAFA's CBR services, has not functioned in 2020 and 2021, leading to a massive shortfall in operational funds. There is no clarity on whether tendering will restart in 2022.

As the only current donor, UNICEF has been lobbying the Ministry of Labour & Social Protection to continue funding this pilot of integrated services and then expand it nationally, though there is no clear outcome at the time of this report. In 2022, UAFA will be working with the CBR centres to review their role and consider alternatives to direct rehabilitation support.

Positive Parenting is a complimentary program developed to support parents of all children to strengthen their parental approach in order to raise more emotionally robust and independent children. As Azerbaijan develops and moves away from the Soviet model that has had such a legacy on individual's sense of agency, positive parenting programs can help to raise awareness and address issues at the root.

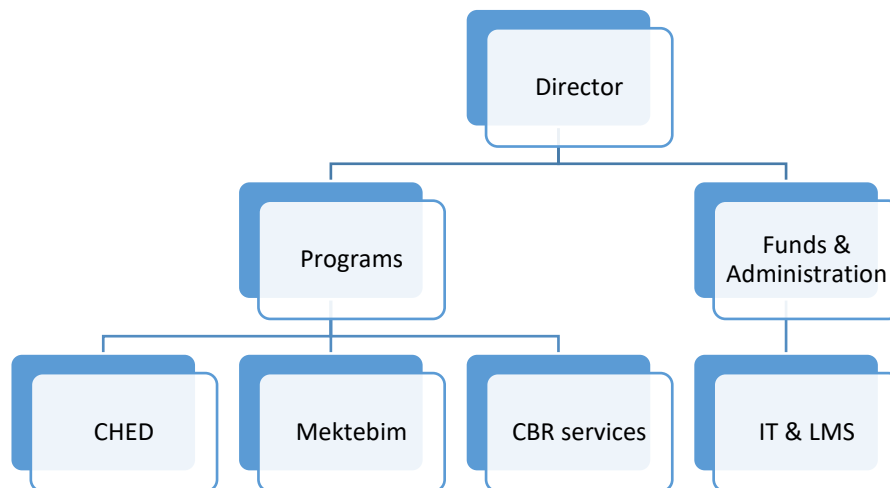
During 2020-2021, more than 1200 parents participated in online trainings with UAFA staff. These were comprehensive 8-hour workshops, split into 4 parts. This experience will flow into our further work with communities, and be re-designed into a format that can generate income under the CHED program.

Bakcell (telecoms company) has been supporting *community-based activities* with children with disabilities through UAFA for more than 10 years. Each year, this funding enables children to participate in sports, arts, dance and theatre activities that contribute towards their free expression and communication. In 2021, 110 children participated in these activities in Ganja, Khachmaz and Yasamal regions. It must also be noted that Ganja team has had significant success with their sports activities. One young man with cerebral palsy, who has been visiting the CBR centre since childhood, participated in the Tokyo ParaOlympics 2020 (held in 2021) as a result of this program.

UAFA's input to the two *children's institutions*, Saray & Shagan, shifted from management to training. When we started in 2001, UAFA staff literally performed all functions of care and rehabilitation with more than 300 children. Over the years, the institutions reformed and increased their staffing numbers, and UAFA's role shifted to *advisory and training*. In 2021, the State Rehabilitation Agency contracted to send a group of more than 20 care staff to the CHED Foundation Program. We expect the relationship to continue in this manner in 2022 and onwards.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)

Staffing Update



Within this structure, all program staff participate in the CHED Foundation course and then perform training and management functions in relation to their particular program. By end of 2021, UAFA had 8 full-time staff, plus various consultants and volunteers in support.

- **Women's led Inclusive Pre-School Incubator program – 'Mektebim'**

During 2021, UAFA began to implement a new phase of the Mektebim program in partnership with the State Employment Agency and the State Agency for SMEs. With their support, 50 women received assets to the value of 5000AZN per person (approx. £2500) in the form of toys and equipment needed to start their pre-school. UAFA and partners provided all necessary training.

The year was spent working with these women to build up their small business, and provide pre-school care. This initial phase with 50 women will be evaluated in 2022 and then we will proceed to the next phase and recruit 250 more women during the course of a year.

- **CHED – Foundation Course in Childhood Health, Education and Social Development**

The CHED Course was provided to two cohorts in 2021:

- Polyclinic staff under the regional medical system, funded by UNICEF
- Social Rehabilitation Agency, funded by State

In addition to provision of the course (average length of time 6 months per course), the CHED Faculty also completed the following activities:

- Review of course provision, to enable a shift to an online platform that will take place in 2022 – shifting to a Learning Management System will reduce the time needed to manage course administration and student management
- Review visit by Toby Long, during which collaboration meetings were held with the Pedagogical University, Medical University, State Rehabilitation Agency, State Committee for Family, Women and Children, and the State Social Services Agency

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)

The current Faculty includes:

Foreign-qualified: Professor Toby Long, Georgetown University US
Tammie Lenert, Occupational Therapist, US
Sarah Mackay, Physiotherapist, Australia
Mirjana Madigan, Educational Psychologist, Croatia
Selen Gunduz, Speech & Communications, Turkey
Almaz Ismayilova, Inclusive Education, UK

Local-qualified: Ulviyya Mirzoyeva, Paediatrician/Child Development
Zuleykha Najafova, Child Development
Nigar Alibeyli, Child Development
Fidan Talishli, Autism/ABA

Additionally, the UAFA Director (Gwen Burchell) has contributed to the development of an international CHED-type course for frontline workers, utilizing the experience in Azerbaijan to build relevant curriculum, course content and delivery processes. This input is contributing to training programs in Cambodia, Kenya, South Africa and India.

- **BrailleTeach**

In 2021, the GHR Foundation agreed to provide an investment grant to the value of \$215,000 to start mass manufacture in 2022. This funding will enable the social business to start sales & marketing in its first market, the US. It is agreed that profits for the first 2-3 years will flow into UAFA to support our work with children with disabilities.

- **ENJOY Chocolates LLC**

In 2021, ENJOY shifted to new premises in the Old City in Baku – this was funded through private resources and incurred no cost to UAFA or donors.

This venue housed the production and sales of the chocolates. As pandemic conditions still prevailed, our main goal with this move was to showcase the business and establish a new sales & marketing strategy. This social business has created many learning opportunities in terms of enterprise development and, whilst the business continued to be productive in terms of generating sales, it has not generated the income needed to cover the costs of a production/retail outlet.

At the end of 2021, it is clear that the traditional artisan approach will not work for Enjoy Chocolates as a social enterprise and the business model will be reviewed in 2022.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)

Look Ahead

2021 was a quiet year in terms of direct activities with children, as the country emerged from the pandemic and activities began to slowly return back to normal. As UAFA moves into 2022, all efforts are being given to prepare the UAFA team to shift to a social enterprise mindset, and build income generating activities into our work. This shift means a streamlining of the team away from direct practice to one of consultancy, training and empowerment of women as social entrepreneurs. The experience of 2021 has created many learning opportunities to manage this shift of mindset. During 2022, the focus will be on raising funds to invest in social enterprise development and upskilling the team so that it can manage the entrepreneurial activities, whilst still being focused on the original cause of strengthening the ecosystem around family care of children with disabilities.

Financial Review

For the year ended 31 December 2021, the results show a deficit of £49,764 (2020 – surplus of £51,376) and total reserves of £41,387 (2020 – £91,151).

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 6 months' committed expenditure. The trustees consider that working with reserves at this level would ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

However, it is also recognised that due to the fluctuating financial income of the charity, this level may not always be possible and costs would be lowered in cases of a prolonged drop in funding.

Trustees' Responsibility Statement

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statement comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'A Hopper', written in a cursive style.

Dr Amanda Hopper
Trustee and Chair

Date: 29 October 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UNITED AID FOR AZERBAIJAN FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered a part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jason Foxwell FCCA FCIE
independent-examiner.net
39 Enfield Road, Poole, BH15 3LJ

Date: 29 October 2022

UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Voluntary income		10,335	-	10,335	16,383
Charitable activities		90,122	-	90,122	132,753
Total income		100,457	-	100,457	149,136
Expenditure on:					
Charitable activities		80,373	69,848	150,221	97,760
Total expenditure		80,373	69,848	150,221	97,760
Transfers between funds		-	-	-	-
Net movement in funds		20,084	(69,848)	(49,764)	51,376
Reconciliation of funds:					
Total funds brought forward		21,303	69,848	91,151	39,775
Total funds carried forward	6	41,387	-	41,387	91,151

All of the charity's activities derive from continuing operations.

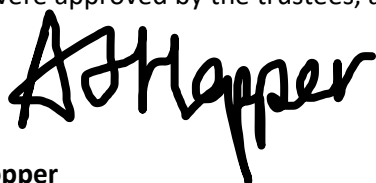
The notes on pages 12 to 14 form an integral part of these accounts.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021**

BALANCE SHEET AS AT 31 DECEMBER 2021

		2021		2020	
Notes	£	£	£	£	£
Current Assets					
Stock		869		857	
Debtors	3	31,995		35,133	
Cash at bank		36,188		81,097	
		69,052		117,087	
Creditors: amounts falling due within one year	4	(18,873)		(17,267)	
Net current assets			50,179		99,820
Total assets less current liabilities			50,179		99,820
Creditors: amounts falling due in more than one year	5		(8,792)		(8,669)
NET ASSETS			41,387		91,151
The funds of the charity:					
Restricted funds	6		-		69,848
Unrestricted income funds			41,387		21,303
			41,387		91,151

The accounts were approved by the trustees, authorised for issue and signed on their behalf by:



Dr Amanda Hopper
Trustee and Chair

Date: 29 October 2022

The notes on pages 12 to 14 form an integral part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1. Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

UAFA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2. Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3. Income

Income is included in the Statement of Financial Activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

1.4. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred.

1.5. Tangible fixed assets and depreciation

Individual tangible fixed assets costing £500 or more are stated at cost less depreciation. Depreciation on tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer and office equipment	-	33.33% straight line
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**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

1. ACCOUNTING POLICIES (continued)

1.6 Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

1.7 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

2. STAFF COSTS

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	117,830	82,755
Social security costs	1,172	-
	<u>119,002</u>	<u>82,755</u>
	<u><u>£119,002</u></u>	<u><u>£82,755</u></u>

None of the employees received remuneration in excess of £60,000 (2020 – nil).

3. DEBTORS

	2021	2020
	£	£
Trade debtors	9,243	5,289
Accrued income	22,752	29,844
	<u>31,995</u>	<u>35,133</u>
	<u><u>£31,995</u></u>	<u><u>£35,133</u></u>

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2021**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	1,590	1,255
Income received in advance	17,283	16,012
	<u>£18,873</u>	<u>£17,267</u>

5. RESTRICTED FUNDS

	Balance at 1 Jan 2021	Restricted income	Restricted expenditure	Balance at 31 Dec 2021
	£	£	£	£
Azerbaijani fund	50,158	-	(50,158)	-
US fund	19,690	-	(19,690)	-
	<u>£69,848</u>	<u>£-</u>	<u>£(69,848)</u>	<u>£nil</u>

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	£	£	£	£
Current assets	69,052	-	69,052	117,087
Creditors due within one year	(18,873)	-	(18,873)	(17,267)
Creditors due after one year	(8,792)	-	(8,792)	(8,669)
	<u>£41,387</u>	<u>£-</u>	<u>£41,387</u>	<u>£91,151</u>

UNITED AID FOR AZERBAIJAN

England & Wales - Charity number 1068313

Accounts

Charity number: 1068313

UNITED AID FOR AZERBAIJAN

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Amanda Hopper Rachel Harrison
Registered Charity Number	1068313
Principal Office	30 St Mary's Road Leatherhead Surrey KT22 8EY
Local Office	520 Huseyn Javid Prospect House 2 Baku Azerbaijan
Independent examiner	Jason Foxwell FCCA FCIE 39 Enfield Road Poole BH15 3LJ

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2020.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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).

Structure

The Trust was formed on 16 January 1998 by a declaration of trust.

The trustees who served during the year were:

- Amanda Hopper
- Rachel Harrison

There were no changes in the make-up of the Board this year. We recruit new Board members on the basis of the needs of the Board and in particular to ensure that the Board contains a good range of skills, experience, perspectives and expertise. Recruitment is by a mix of personal recommendation and advertising, specifying the particular skills required. Personal recommendation comes from other Board members, staff, advisors and users of United For Aid Azerbaijan services.

A candidate meets first with both the Chair and Executive Director before being invited to meet other Board members, which is followed by a formal interview by existing Board members.

Election to the Board is by a vote of existing Board members. The United Aid for Azerbaijan maintains a right to have two of its appointees on the Board at any one time and appointees need to be approved by a vote of the entire Board.

The Board is currently considering fixed terms for its members and roles.

Induction and Training of Board Members

New Board members are provided with background materials on the activities and history of the charity and spend time with members of staff learning about the various operations of the charity. Those trustees with particular interests in legal and financial matters (Treasurer, for example) are briefed in detail on processes, systems, and reporting procedures, and are given appropriate direct access to information systems. Trustees are also invited to meet users of United Aid For Azerbaijan services.

Running the Charity

The charity's governing body, its Board, meets 2-3 times a year, according to the Governing Document. With the use of modern communication methods which suit international organisations, the Board and Director are able to have regular online meetings. The Board sets strategic direction and oversees the proper operations of the charity but does not generally involve itself in detailed operational matters and decisions.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (Continued)

Responsible to the Board is the Chief Executive Officer, Ms Gwendolyn Burchell MBE, who is invited to attend and report to Board meetings. Ms. Gwendolyn Burchell manages all operational matters, including management of other staff, and may also recommend policy to the Board for its discussion. The Chief Executive Officer is not authorised to commit the charity to any single new expenditure over £2,000 without prior Board approval. All expenditure requires at least two signatures, one of which must be from a Trustee.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. There is a register of risks and contingency plans for significant disasters.

UAFA consistently maintains its direction with regards to its mission and objectives in Azerbaijan, working towards a child welfare system that emphasises family care, inclusion and education for all.

Key Developments in 2020

The following three goals were developed at the beginning of the year, to guide our work.

1. Retain core values to keep children with families and work to improve level of care for those in institutions
2. Maintain a motivated skilled team
3. Become sustainable by the end of the year

However, in 2020, two unexpected events occurred – the COVID-19 pandemic and the resurgence of the war with Armenia. Thus, most activities were paused during 2020 which has enabled the organisation to review its capacity to reach the goals it has set. The Board of Trustees and the Country Director assessed the impact of these interruptions on UAFA's work and plans and are satisfied that the organisation has the funding and strategic plans to sustain its work during these challenging times.

Report on activities for 2020

All services were operational until March, after which the continuous process of lockdowns and COVID restrictions forced all work online.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2020**

TRUSTEES’ ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (Continued)

Service	# of services			Direct beneficiaries – children			Indirect beneficiaries – parents, siblings, communities		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Community Based Rehabilitation Services	5	7	4	617	791	621	571	2,021	-
# of children included to mainstream education				211	428	55			
Institutions – care & rehabilitation	2	2	2	322	150 (6 months)	-	-	-	-
Early Intervention services	10	10	-	924	364	-	457	-	-
Inclusive pre-schools	12	56	-	363	902	-	94	279	-
TOTAL	24	75		2,437	2,635	621	1,122	2,300	-

Within the four functioning CBR services, UAFA’s Child Development specialists shifted to using online media to reach the children and families that they were working with in person. During quarantine, they would direct the families in their activities with the children, based on their developmental needs. This method of working led to the whole family participating in the child’s development plan; it led to creativity on the part of parents in using household items as developmental props; and it led to the Specialist being the guide, not the main intervention. Quarantine does have an impact on the socialization of children but, for many of the children UAFA works with, it was a unique opportunity to bring the family around the child.

The children’s institutions, Saray & Shagan, were closed to everyone except staff for most of the year, in order to protect the children from catching the virus.

The Early Intervention services are accommodated in medical institutions, mainly hospitals and polyclinics, so they could not function as normal due to COVID restrictions.

All the pre-school groups had to stop operating because of COVID restrictions and, once they started to ease, a few of the groups re-started.

The following sections provide an update on activities from the 2019 report, demonstrating how the UAFA team managed to function during the pandemic.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (Continued)

- **Women's led Inclusive Pre-School Incubator program – 'Mektebim'**

By March 2020, the program team was scheduled to bring 80 inclusive pre-schools into operation. For the rest of the year, only 10 of the groups were able to keep functioning, sporadically.

As implementation plans were temporarily halted, UAFA used the time instead on building awareness of the program amongst potential stakeholders. By year end, UAFA had signed the following Memorandums of Understanding:

- ✓ State Agency for Small/Medium Enterprises – with the purpose of supporting business training and mentoring of the new women-entrepreneurs that establish a Mektebim group.
- ✓ Ministry of Labour & Social Protection, Unemployment Department – with the purpose of investing in 300 start-up packages for women registered as unemployed.

UAFA also reviewed the parent training from this program and re-launched it as an online training program titled 'Positive Parenting'. The course links with its own website – <https://pozitivailem.az/>

It is an 8-hour course divided into four 2-hour interactive modules, and approximately 30 parents participated in each course. By year end, nearly 1000 parents had participated in this course, which we used as a tool to keep promoting Mektebim and the benefits of early childhood education for all children. As Mektebim expands, this Positive Parenting course will be provided in each community for local parents.

- **ENJOY Chocolates LLC**

In the first quarter of 2020, the business was functioning effectively and made a donation of 6000AZN (approximately £3000) to UAFA. From March onwards, the business was inactive because of the impact of the pandemic on normal working practices. In December, as restrictions eased, the business started taking orders again for the New Year season. Enjoy Chocolates continues to function as a social enterprise and has no liabilities.

- **CHED – Foundation Course in Childhood Health, Education and Social Development**

First quarter 2020 – the theoretical part of the second CHED course was completed and the practical part started just as the pandemic was taking hold, leading to a delay in activities. However, as it was part of our plan to offer the course online as well as face-to-face, the pandemic helped to speed this process up.

The first CHED Course to be delivered online commenced 21 September 2020. The twenty participants who completed this course are employees of the National Mental Health Centre, based in various regions of Azerbaijan. The CHED Course content has been remodeled to be appropriate for online delivery and the course structure has been adapted in order to cater to the specific demands of online delivery and the current situation of the global pandemic which limits gatherings of people. Faculty have adapted their presenting style to delivering interactive sessions online.

Towards the end of 2020, a Memorandum of Understanding (MoU) was signed between UAFA and Baku State University to begin offering the course under the authority of the Sociology Faculty. This will bring greater awareness of the CHED Foundation Course and help to embed the teaching into a higher education institution.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (Continued)

The concept of the CHED course has also gained attention internationally, and UAFA's Director has engaged in a series of discussions with other specialized NGOs to expand the concept to other countries. A proposal was submitted to a donor and won 18 month's funding to pilot the CHED course internationally, starting in early 2021.

Look Ahead

Despite the challenges of 2020, UAFA was able to make the transition to working online and maintaining some level of service provision, and this will continue to strengthen and develop going forwards. As of end of 2020, UAFA is in a good position to continue its program development and continue to pursue the goals that were set at the beginning of the year.

Financial Review

For the year ended 31 December 2020, the results show a surplus of £51,376 (2019 – £34,322) and total reserves of £91,151 (2019 – £39,775).

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 6 months' committed expenditure. The trustees consider that working with reserves at this level would ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

However, it is also recognised that due to the fluctuating financial income of the charity, this level may not always be possible and costs would be lowered in cases of a prolonged drop in funding.

Trustees' Responsibility Statement

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2020

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (Continued)

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statement comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'A Hopper', is written over a faint circular stamp.

Dr Amanda Hopper
Trustee and Chair

Date: 01/09/21

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UNITED AID FOR AZERBAIJAN FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered a part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jason Foxwell FCCA FCIE
independent-examiner.net
39 Enfield Road, Poole, BH15 3LJ

Date: 30 August 2021

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2020**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
Income from:					
Voluntary income		2,073	14,310	16,383	33,100
Charitable activities		62,362	70,391	132,753	345,451
Total income		64,435	84,701	149,136	378,551
Expenditure on:					
Charitable activities		49,038	48,722	97,760	344,229
Total expenditure		49,038	48,722	97,760	344,229
Transfers between funds		-	-	-	-
Net movement in funds		15,397	35,979	51,376	34,322
Reconciliation of funds:					
Total funds brought forward		5,906	33,869	39,775	5,453
Total funds carried forward	6	21,303	69,848	91,151	39,775

All of the charity's activities derive from continuing operations.

The notes on pages 11 to 13 form an integral part of these accounts.

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2020**

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Current Assets					
Stock		857		895	
Debtors	3	35,133		1,112	
Cash at bank		81,097		61,231	
		<u>117,087</u>		<u>63,238</u>	
Creditors: amounts falling due within one year					
	4	<u>(17,267)</u>		<u>(23,463)</u>	
Net current assets			<u>99,820</u>		<u>39,775</u>
Total assets less current liabilities			99,820		39,775
Creditors: amounts falling due in more than one year					
	5		(8,669)		-
NET ASSETS			<u>91,151</u>		<u>39,775</u>
The funds of the charity:					
Restricted funds	6		69,848		33,869
Unrestricted income funds			<u>21,303</u>		<u>5,906</u>
			<u>91,151</u>		<u>39,775</u>

The accounts were approved by the trustees, authorised for issue and signed on their behalf by:



Dr Amanda Hopper

Trustee and Chair

Date: 01/09/21

The notes on pages 11 to 13 form an integral part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

1.1. Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

UAFA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2. Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3. Income

Income is included in the Statement of Financial Activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

1.4. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred.

1.5. Tangible fixed assets and depreciation

Individual tangible fixed assets costing £500 or more are stated at cost less depreciation. Depreciation on tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer and office equipment	-	33.33% straight line
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

1. ACCOUNTING POLICIES (continued)

1.6 Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

1.7 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

2. STAFF COSTS

Staff costs were as follows:

	2020	2019
	£	£
Wages and salaries	82,755	154,676
Social security costs	-	-
	£82,755	£154,676
	£82,755	£154,676

None of the employees received remuneration in excess of £60,000 (2019 – nil).

3. DEBTORS

	2020	2019
	£	£
Trade debtors	5,289	1,112
Accrued income	29,844	-
	£35,133	£1,112
	£35,133	£1,112

**UNITED AID FOR AZERBAIJAN
YEAR ENDED 31 DECEMBER 2020**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	1,255	23,463
Income received in advance	16,012	-
	<u>£17,267</u>	<u>£23,463</u>

5. RESTRICTED FUNDS

	Balance at 1 Jan 2020	Restricted income	Restricted expenditure	Balance at 31 Dec 2020
	£	£	£	£
Azerbaijani fund	14,179	84,701	(48,722)	50,158
US fund	19,690	-	-	19,690
	<u>£33,869</u>	<u>£84,701</u>	<u>£(48,722)</u>	<u>£69,848</u>

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Total funds 2019
	£	£	£	£
Current assets	47,239	69,848	117,087	63,238
Creditors due within one year	(17,267)	-	(17,267)	(23,463)
Creditors due after one year	(8,669)	-	(8,669)	-
	<u>£21,303</u>	<u>£69,848</u>	<u>£91,151</u>	<u>£39,775</u>