

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

England & Wales · Charity number 1096908

Details

Other names	AFGHAN COMMUNITY ORGANISATION OF LONDON, AFGHAN COMMUNITY ORGANISATION OF LONDON IN GREAT BRITAIN, AFGHANISTAN & ASIAN COMMUNITY ORGANISATION
Status	Registered
Legal form	Other
Registered	2003-04-08
Register	View on the Charity Commission register

Contact

Address	Unit 9 Griffin Centre Staines Road Feltham TW14 0HS
Phone	0208 572 0300
Email	admin@afghanistan-central-asian.org.uk
Website	www.acao.org.uk

Activities

Objects: 1. TO ADVANCE EDUCATION IN PARTICULAR AMONGST AFGHAN REFUGEES AND ASYLUM SEEKERS THROUGH THE PROVISION OF LANGUAGE AND OTHER SUPPLEMENTARY CLASSES.2. TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN AFGHAN CULTURE AND HISTORY IN PARTICULAR THROUGH EDUCATIONAL EVENTS. 1.THE RELIEF OF POVERTY SICKNESS AND DISTRESS, THE ADVANCEMENT OF EDUCATION AND THE PRESERVATION AND PROTECTION OF GOOD HEALTH OF PEOPLE IN AFGHANISTAN IN SUCH WAYS AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.2.THE PROMOTION OF HUMAN RIGHTS FOR THE BENEFIT OF THE PUBLIC BY:A) RELIEVING THE CHARITABLE NEEDS OF VICTIMS OF HUMAN RIGHTS ABUSES B) ADVANCING THE EDUCATION OF THE PUBLIC ABOUT HUMAN RIGHTS AND HUMAN RIGHTS ABUSES THROUGH THE USE OF [PUBLICATIONS, LECTURES], SEMINARS AND WORKSHOPS.

Activities: The Afghanistan and Central Asian Association (ACAA) is an award winning UK charity supporting refugees and asylum seekers. We provide integration services, including advice, advocacy,

cultural events and class-based learning. In Afghanistan, our aim is to relieve poverty and support vulnerable communities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** INTERNATIONAL
- Afghanistan
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£1,099,211	£1,489,481	£599,975	17
2023-10-31	£1,177,345	£1,190,298	£990,245	18
2022-10-31	£948,578	£693,853	£1,003,198	15
2021-10-31	£963,281	£616,232	£748,473	13
2020-10-31	£996,741	£671,593	£451,424	27

Trustees

Name	Role	Appointed
Fariba Shahmohammadi		2024-12-03
Gulalai Nuristani		2024-12-03
Nooruddin Ansari		2024-12-03
Noorzia Aimaq		2020-12-16

Accounts

Charity registration number 1096908 (England and Wales)

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Paul Lehmann	(Resigned)
	Noorzia Aimaq	
	James Lopez	(Resigned)
	Leena Ramlakhan	(Resigned)
	Gulalai Nuristani	(Appointed on 03 December 2024)
	Fariba Shahmohammadi	(Appointed on 03 December 2024)
	Nooruddin Ansari	(Appointed on 03 December 2024)

Charity number 1096908

Principal address Unit 9
Griffin Centre
Staines Road
Feltham
London
TW14 0HS

Website www.acaa.org.uk

Auditor SCB (Accountants) Limited
31 Sackville street
Manchester
M1 3LZ

Bankers Natwest
275 277 High Street
Hounslow
TW3 1ZA

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

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AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

The trustees present their annual report and financial statements for the year ended 31 October 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

Background

Afghanistan and Central Asian Association was founded in 2001 by Dr. Nooralhaq Nasimi MBE who arrived in the UK with his wife and young family seeking refuge from the Taliban. Since then, ACAA has supported refugees to overcome isolation and fulfil their potential in the United Kingdom.

Services provided by the charity help refugees to integrate and maximise their contribution to British society. In all its activities, ACAA seeks to promote and exhibit core British values of mutual respect, democracy, diversity and tolerance. The charity promotes these values to bring people together and to develop stronger, more resilient and caring communities.

The charity empowers all its participants, particularly women and children, through tailored activities which promote greater knowledge and understanding of their heritage. By informing and training participants, ACAA enables them to share their knowledge with the wider community. The focus on empowering Afghan, Central Asian, and Ukrainian women centres around enabling greater access to employment, promoting equality of opportunity and providing a supportive environment for women who have been subjected to discrimination and/or oppression.

Currently, ACAA offers service-provision in West London, Birmingham, Manchester, Liverpool, Blackburn, Staffordshire, Eastbourne, Kent, Oxfordshire, Lambeth, Croydon and Great Yarmouth.

Objectives and aims

To support refugees and migrants from Afghanistan, Central Asia and other vulnerable communities in the UK, enhance their quality of life and help them reach their potential through a wide range of educational, social, legal, advisory and cultural services.

To advocate for a more tolerant environment towards refugees and asylum seekers in the UK and promote integration between communities; and to unite the diaspora to contribute their skills to society for a better future.

To empower and promote the human rights of all the people of Afghanistan, particularly marginalised women and children, in Afghanistan itself and the diaspora, through service provision and advocacy for dignified and respectful treatment.

Charitable activities

The organisation has developed activities in response to identified needs of beneficiaries, in the UK, these include, but are not limited to:

ESOL for Integration Project

As the largest service offered by ACAA, approximately 400 refugees and asylum seekers from 35 countries have regularly attended ESOL classes in-person and online over the course of 2024. The focus of the programme is to help them overcome the frequently greatest challenge for forced migrants in the UK, having the English language skills to study, work and live their lives independently and successfully. The project is accredited by NCFE, with classes up to Level 1 offered. Preparation support for other exams such as IELTS and OET are available upon request. Teachers are qualified in teaching and incorporate a wide array of materials in level delivery, with consideration of the particular interests of students. The ESOL for Integration project also provides one-on-one support in education and employment goals, such as writing a CV, preparing for an interview and registering for college.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Women's Empowerment Project

Approximately 350 women from Afghanistan, Iran and other refugee backgrounds regularly participate in our Women's Empowerment Project, which aims to provide refugee and migrant women access to practical support and wellbeing services. Through a variety of services being provided, this project aims to support newly arrived and existing refugee women who may experience depression and isolation as a result of their past experiences and barriers to participation which prevents integration. The idea is to also raise awareness of the successes and challenges faced by women supported by ACAA.

Recent offerings of the project have included:

- Computer/IT classes
- Sewing and embroidery sessions
- Jewellery making sessions
- Rug-making sessions
- Fitness workshops (like yoga and zumba)
- Health outreach and awareness (about topics such as MMR vaccination, healthy eating, mental health, the dangers of carbon monoxide (in partnership with SGN) and more)
- Parenting classes (in partnership with organisations like NCT and NSCCP)
- Entrepreneurship training (in partnership with the University of West London Westmont Enterprise Hub)
- A research partnership with Royal Holloway University about the experiences of Afghan mothers in the UK (which included focus group discussions at our centre)
- Enrichment and integration activities including Day Trip out to Kew Gardens
- Creative Workshops and Art Classes in Great Yarmouth.

Supplementary School (English, Maths, Science and Mother Tongue language)

Approximately 200 children from refugee backgrounds are attending the supplementary school and digital skills courses for children. They regularly attend Farsi and English classes at different levels. Furthermore, our students have had the privilege of participating in transformative educational experiences and workshops. Through this groundbreaking initiative, our students delved into a realm of creativity, embracing diverse activities ranging from arts and crafts to engaging and stimulating projects. This not only enriched their academic journey but also instilled a lifelong love for learning. We are working to hire a Maths and Science teacher, bolstering our commitment to providing maths and science classes to refugees along with intensive after-school homework sessions for students, setting an unparalleled standard for educational support.

Advice Clinic

Over 15,000 individuals received free and professional support and guidance on housing, employment, immigration, welfare and referrals for legal representation. Key components of the project have included Home Energy advice (funded by SGN) and eVisa transition support (funded by the UK Home Office).

Chess Club for Men

Through funding from Rethink Mental Illness, ACAA has operated a chess club, serving to support refugee men in their mental health and wellbeing by organising regular chess sessions. With consideration that this population regularly faces isolation and low self-esteem, the chess club intends to provide them a community space where they can enjoy this activity and also improve their mental fitness. Sessions operate both at the Hounslow office and a rented space in Harrow.

Ukraine Integration Support

Approximately 150 individuals are supported through our Ukrainian Integration Support project. Individuals have access to English language classes, legal advice, arts classes for children, yoga classes and cultural events. Integration support specifically targeted to Ukrainians operates in both London and Staffordshire. Sessions have included Employability Skills Workshops and bi-weekly afternoon ESOL classes in Feltham.

Community Fridge

Approximately 150 individuals are utilising the Community Fridge each month. The aim of the fridge is to reduce food waste, whilst also providing free food for the local community. The fridge is regularly supplied with donations from individuals, grocery stores like Sainsbury's and Asda, along with bakeries including Greggs, Gail's, Pret a Manger and Wenzel's. Unlike many food banks, which operate on a referral system, everyone is welcome to drop in and collect food.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Muslim Girls and Boys Football Clubs

Approximately 100 children are enrolled and participating in the Muslim Girls and Boys Football Clubs, which take place through weekend sessions in Hillingdon and Brent. Our Clubs encourage participation in sport for mental and physical wellbeing. They seek to develop participants' football skills and knowledge, as well as their confidence and self-esteem. Recently, the project joined the league of Middlesex FA.

Conferences, Panel Discussions and Roundtable Events

ACAA regularly holds events, including conferences to discuss important matters relating to refugees, Afghanistan and other topics of relevance to the organisation. For example, to mark three years since the Fall of Kabul, ACAA hosted a conference at its Feltham centre, 'Three Years of Taliban Rule in Afghanistan', in which speakers from various areas of expertise spoke. Two particularly notable conferences took place in November 2023. One was in the format of a roundtable discussion about refugee employment in the UK, occurring at the House of Lords, sponsored by Lord Kamall. The other was a conference about advocacy for refugee women, as well as women in Afghanistan, which was hosted by the University of West London's Westmont Enterprise Hub.

Cultural Events and Celebrations

Cultural events are a significant component of ACAA's work, such as the annual Refugee Week Festival, having taken place five times since 2018 in the following West London locations: Lampton Park, Gunnersbury Park and Cranford Community College. In addition, there is the International Women's Day event in venues such as Royal Albert Hall and Chiswick Town Hall, - and our beneficiaries are encouraged to perform and showcase their talents. We also hold cultural events to celebrate occasions such as Shabe Yalda, Nowruz and Eid to create a sense of home and belonging amongst our beneficiaries. Over 20,000 individuals attend events organised by ACAA each year.

Rehabilitation and Reintegration for People on Probation

Through funding from the Ministry of Justice, ACAA has launched a project supporting the rehabilitation and reintegration of ethnic minority individuals on probation in Hounslow, Ealing, Hillingdon and Brent. The project concentrates on mental health support, ESOL classes, legal advice and other guidance, both group-based and personalised, for these individuals' reintegration into society, operating through designated venues in the four boroughs. As the first time ACAA has operated a project with a focus on people in probation, it serves as a notable development for the organisation.

Volunteering and internships

Volunteers are involved in every aspect of the organisation including management, personnel and human resources, marketing and communications, policy development, research and fundraising. Especially with ACAA having hosted many events, volunteers play a crucial role in their planning, management and overall success. ACAA takes on volunteers from all ages and walks of life from students and local residents to previous clients of ours. ACAA has established volunteer partnerships with leading universities which include Royal Holloway University, Brunel University, LSE and more. We regularly attend careers and freshers fairs to promote our volunteering opportunities and internships. There is currently a team of 60 active volunteers, with 100 volunteers over the year. The Trustees would like to take this opportunity to thank all of the volunteers who give their time and support so generously. Volunteers sit at the heart of ACAA's activities and without their dedication we would not be able to provide the services that we do.

Advocacy (rallies in support of human rights)

Advocacy is at the core of what we do. This takes many forms at ACAA from an ESOL class where students can be empowered to learn and develop their English skills, at our legal advice clinics where knowledge and support is power, or in our art workshops where stories are told. Our work at ACAA hinges around providing as many spaces, platforms, and methods through which those who interact with our services can advocate for themselves.

Rather than speaking on behalf of these individuals, we seek to platform and support the voices and experiences of those affected. This is a fundamental part of our social media work and a core tenant that our strategy is built around. We use testimony, stories, examples, all transferred directly from their first expression to our social media content without edits or alteration. Opening the space and providing the tools for vulnerable communities will remain at the centre of what we do, with the goal of ensuring our advocacy is authentic, inclusive, and representative.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

We also perform advocacy through protests, which primarily consider the key themes of ACAA, support for refugees and advocacy for human rights in Afghanistan. In the last year there have been three protests organised by ACAA. Two were outside the House of Parliament in support of women's rights in Afghanistan (the most recent one in December being about the Taliban banning women's right to become nurses and midwives). The third was at the ACAA Feltham centre in opposition to the UK Government plan to deport asylum seekers to Rwanda.

ACAA in Afghanistan

Because of the changing political situation in Afghanistan since the return of the Taliban to power in August 2021, our staff members there have been in dangerous conditions, some living in hiding or fleeing to neighbouring countries like Pakistan and Iran. As a result, we cannot continue our usual operations in Afghanistan and have redirected our focus towards finding our employees asylum, supporting relief efforts in Afghanistan through dedicated fundraising initiatives, as well as using conferences and social media to maintain public awareness about the dire human rights situation there. We also provide some remote services, such as online ESOL classes specifically for women in Afghanistan.

We have been advocating for the resettlement of our staff to the UK given their employment with us, but they have not been eligible yet. We are looking for any routes to safe countries outside of Afghanistan, Iran and Pakistan, which remains an ongoing initiative.

Achievements and performance

Achievements

The Refugee Week Festival 2024 was held at Cranford Community College during the summer over the course of two days. The first day was focused on India/South Asia and the second day on Afghanistan/Central Asia. Over 10,000 people attended over the course of the two days. Coverage from international news agencies like BBC Persian and Iran International TV raised the profile of diaspora cultures and ACAA's services.

Other key achievements have been through the launches of ACAA's projects in different locations. Over the course of this year, there have been the launch events of projects in Kent, Liverpool, and Croydon. They represent ACAA's larger initiative of expansion across the UK.

Other events have represented the growing of ACAA's profile and recognition in different initiatives. A key example is the partnership with SAMA to host the Afghan Youth Orchestra (currently based in Portugal) in performances in London, Birmingham, Manchester and Liverpool in March 2024.

Organisation Awards

Dr. Nooralhaq Nasimi was awarded the MBE as part of the 2022 New Year's Honours list, and he was subsequently presented with the award by HM King Charles at Windsor Castle in December 2023. Following this Dr Nasimi became a Third Sector Award Finalist for the Charity Chief Executive Category.

As a result of this exposure, ACAA's profile has risen significantly, allowing for new partnerships and new staff hires.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Fundraising activities

ACAA has historically derived the majority of its income from Trusts and Foundations. Grant writing remains at the forefront of ACAA's development efforts and the charity was awarded a range of grants during this accounting period.

The ticketed Refugee Week Festival 2024 took place in June at Cranford Community College in West London. ACAA recognises the potential to raise more unrestricted income through events and hired a full-time events manager to develop this income stream beyond the annual festival. Effective planning ensured ACAA was ready to deliver regular Bollywood-themed boat parties and local concerts starting in November 2023.

Efforts to diversify ACAA's income streams yielded new research projects in 2024. A British Red Cross-funded study of the stressors experienced by migrants throughout the refugee journey illustrated our desire to influence policy alongside service delivery. The charity presented its findings to a packed seminar hall and will publish its results in an academic journal.

Fundraising standards

ACAA is committed to fundraising in a way that we believe to be best practice, learning from guidance issued by the Fundraising Regulator and in line with our values. ACAA is registered with the Fundraising Regulator and adheres to the guidance issued by this body. ACAA has procedures and policies in place which govern our approach to fundraising, including compliance with GDPR. ACAA has received no complaints related to fundraising during this period.

Financial review

The Statement of Financial Activities shows a total income for the year amounted to £1,099,211 (2023 - £1,177,345) with total expenditure amounting to £1,489,481 (2023 - £1,190,298) leaving a deficit in the year of £390,270 (2023 - £12,953). Accumulated reserves at the balance sheet date amounted to £599,975 includes restricted funds of £419,064 (2023 - £611,452). During the year, net transfer of £76,075 (2023 - £310,806) from restricted funds to unrestricted funds has been made after obtaining permission from funders.

Reserves policy

The charity aims to maintain reserves sufficient to meet its commitments to existing and envisaged project work for at least the forthcoming 12 months. Ultimately, its aim is to be in a position, with adequate funding, to cover activities over a longer period of time as well as to provide sufficient general unrestricted funds of at least 3 months to cover any short-term funding gaps and/or to cover closure costs of the organisation at some point in the future.

The unrestricted reserves of the organisation at 31st October 2024 were £180,911 (2023 - £378,793).

Principal funding sources

The organisation's primary funders during the November 2023 to October 2024 period have been National Lottery Fund, Comic Relief, BFSS, City of London, Tudor Trust, DWP, Henry Smith, Drapers, British Red Cross, GMCA Creditors.

The charity is immensely grateful to all individuals and organisations who have provided grant funding or donations without which we would not be able to provide our services or further develop the objectives and activities of the organisation.

Risk management

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

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The charity is governed by its constitution. The trustees met quarterly and reviewed, as standing agenda items, operational reports from the Director and staff and a financial report. Trustees also review risk and policies regularly.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

Paul Lehmann	(Resigned)
Noorzia Aimaq	
James Lopez	(Resigned)
Leena Ramlakhan	(Resigned)
Gulalai Nuristani	(Appointed on 03 December 2024)
Fariba Shahmohammadi	(Appointed on 03 December 2024)
Nooruddin Ansari	(Appointed on 03 December 2024)

Appointment of trustees

All vacancies for trustees are advertised widely amongst the membership and on social media. Candidates can put themselves forward or can be nominated by members of the charity. All applications should be in writing. Preferred candidates are identified and invited to join the trustees, subject to references, formal vetting and approval by the full trustee board.

Vetting potential trustees

The trustees check that the candidates have not been disqualified from acting as trustees, and candidates are asked to confirm in writing that this is the case. Candidates are asked to consider and declare any existing or potential conflicts of interest. As the charity works with children and vulnerable adults, the trustees seek appropriate checks from the Disclosure and Barring Service. In light of the checks and declarations, the trustees will decide to go ahead and formalise the appointment of new trustees.

Making the appointment

The trustees check the charity's governing document to ensure that they appoint the new trustees in a proper and legal way. The prospective trustees are informed of their duties and the charity's expectations of them; they are asked to sign and return a copy of the letter. An information pack about the charity is sent to new trustees, and a full induction process is arranged. New trustees meet existing trustees and others involved with the charity, such as members of staff, volunteers and beneficiaries. The new trustees attend their first board meeting and are duly welcomed. All relevant parties, such as funders and the charity's solicitors and auditors, are notified of the new appointments.

Organisational structure

The organisation is an unincorporated Charity, which is governed by a board of trustees who have served throughout the year. The trustees are disclosed below under 'Trustees Information'.

The trustees/directors are governed by the charity's constitution and meet on a quarterly basis to review progress on funding applications, examine ongoing project work, track long term strategy and monitor the activities of the organisation and its staff.

Trustees have complied with the duty in section 4 of the Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The day-to-day management of the organisation is delegated to Dr Nooralhaq Nasimi, who is the Director. Dr Nasimi implements and manages the policies, objectives and activities overseen by the Board of Trustees.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to the charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period. In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charity SORP
- Make judgements and 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 charity will continue its operations.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to Auditor

In so far as the Trustees are aware:

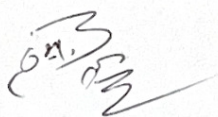
- there is no relevant audit information of which the charity's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, SCB (Accountants) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

The financial statements were approved by the Trustees on 21 August 2025 and were signed on its behalf by:

Noorzia Aimaq
Trustee



AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Opinion

We have audited the financial statements of Afghanistan & Central Asian Association (the 'Charity') for the year ended 31 October 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of knowledge and understanding of the charity and its environment obtained in the course of audit, we have identified material misstatement in the trustees report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We discussed with the Trustees the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focussed on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, Charity Act 2011, SORP 2019 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and appropriateness of other entries in the nominal ledger; reviewing transactions around the end of the reporting period; and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jeffrey Bor FCA (Senior Statutory Auditor)
for & on behalf of SCB (Accountants) Ltd.
Chartered Accountants

21 August 2025
31 Sackville Street
Manchester
M1 3LZ

Date: 26/08/2025

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	15		(327,357)		15,062
Investing activities					
Purchase of tangible fixed assets		(15,910)		(3,611)	
Net cash used in investing activities			(15,910)		(3,611)
Financing activities					
Repayment of loans		(10,071)		(25,833)	
Net cash used in financing activities			(10,071)		(25,833)
Net decrease in cash and cash equivalents			(353,338)		(14,382)
Cash and cash equivalents at beginning of year			985,442		443,365
Cash and cash equivalents at end of year			632,104		985,442

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>					
Grants and Donations	2	86,246	1,012,965	1,099,211	1,174,769
Other income	3	-	-	-	2,576
Total income		<u>86,246</u>	<u>1,012,965</u>	<u>1,099,211</u>	<u>1,177,345</u>
<u>Expenditure on:</u>					
Charitable activities	4	<u>208,053</u>	<u>1,281,428</u>	<u>1,489,481</u>	<u>1,190,298</u>
Net outgoing resources before transfers		(121,807)	(268,463)	(390,270)	(12,953)
Gross transfers between funds		<u>(76,075)</u>	<u>76,075</u>	<u>-</u>	<u>-</u>
Net expenditure for the year/ Net movement in funds		(197,882)	(192,388)	(390,270)	(12,953)
Fund balances at 1 November 2023		<u>378,793</u>	<u>611,452</u>	<u>990,245</u>	<u>1,003,198</u>
Fund balances at 31 October 2024		<u><u>180,911</u></u>	<u><u>419,064</u></u>	<u><u>599,975</u></u>	<u><u>990,245</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

BALANCE SHEET

AS AT 31 OCTOBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	8		51,051		52,160
Current assets					
Debtors	9	34,964		15,283	
Cash at bank and in hand		632,104		985,442	
		<u>667,068</u>		<u>1,000,725</u>	
Creditors: amounts falling due within one year	10	<u>(111,984)</u>		<u>(45,843)</u>	
Net current assets			555,084		954,882
Total assets less current liabilities			606,135		1,007,042
Creditors: amounts falling due after more than one year	11		(6,160)		(16,797)
Net assets			<u>599,975</u>		<u>990,245</u>
Income funds					
Restricted funds	12		419,064		629,736
Unrestricted funds			180,911		360,509
			<u>599,975</u>		<u>990,245</u>

The financial statements were approved by the Trustees on 21 August 2025 and were signed on its behalf by:

Noorzia Aimaq
Trustee



AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

Charity information

Afghanistan & Central Asian Association Is A Charity Having Registered Office At Unit 9, Griffin Centre, Staines Road, Feltham, TW14 0HS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity's Financial Statements show net deficit of £390,270 (2023 - £12,953). For the purposes of short and medium-term financial management, the Trustees are closely monitoring the working capital position in line with their policy of building free resources sufficient to fund ongoing unrestricted core expenditure.

The review of the budgets prepared for the next 12 months from the date of approval of the financial statements, the associated assumptions that underpin it, the pipeline of new grants and the steps that could be taken to reduce expenditure should this be necessary. Further, it is supported by the increase in volume of activities suggest that the trust would be earning more income in future. We reviewed the reserve policy and available free reserves as well as modelling scenarios to understand the impact of various income and expenditure.

As the charity is still having free reserve of £136,020 (2023 - £343,430) as per reserve policy and based on the information above the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation and meet its liabilities as they fall due at least twelve months from the date of signing of this report. Therefore, the trustees have adopted the going concern basis in preparing these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

The charity has no endowment funds.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from grants is recognised when the charity has entitled to funds, any performance conditions attached to the grants have been met, it is more likely than not the income will be received and the amount can be measured reliably and is not deferred.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The cost of minor additions or those costing less than £1,000 are not capitalized.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on Reducing Balance Method
Fixtures and fittings	25% on Reducing Balance Method.
Computers	25% on Reducing Balance Method
Motor vehicles	25% on Reducing Balance Method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

(Continued)

1.10 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods which are addressed as below:

- Useful economic lives of tangible assets- Depreciation of tangible fixed assets has been based on estimated useful lives and residual values deemed appropriate by the trustees. Estimated useful lives and residual lives are reviewed annually and revised as appropriate. Revisions take in to account actual asset lives and residual values as evidence by disposals during current and prior accounting periods.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. Contribution's payables are charged to the statement of financial activity in the period they are payable.

2 Grants and Donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	86,246	1,012,965	1,099,211	218,311	956,458	1,174,769

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

3 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	-	2,576

4 Expenditure on charitable activities

	Charitable Activities 2024	Charitable Activities 2023
	£	£
Direct costs		
Staff costs	530,104	611,432
Depreciation and impairment	17,019	17,388
Office cost	95,845	68,839
Stationery	6,445	5,693
Telephone	2,938	3,478
Publicity and Communications	86,715	16,563
Motor expense	8,720	8,144
Office rent	175,286	99,387
Charitable Activities and Project Expenditure	285,737	230,966
Travel	26,703	27,717
Interest on loan	578	2,319
Insurance	4,800	3,612
Sundry	1,002	502
Staff Welfare	63,167	18,284
Light & Heat	18,294	20,583
Professional fee	158,328	46,641
Auditor's fees	7,800	7,500
Other charitable expenditure	-	1,250
	<u>1,489,481</u>	<u>1,190,298</u>
Analysis by fund		
Unrestricted funds	208,053	496,219
Restricted funds	<u>1,281,428</u>	<u>694,079</u>
	<u>1,489,481</u>	<u>1,190,298</u>

Charitable activities include project expenses covering integration services, events and other core expenses.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

5	Operating Surplus	2024	2023
		£	£
	Operating surplus is shown after charging :-		
	Depreciation of owned tangible fixed assets	17,019	17,388
	Operating lease rentals- land and buildings	175,286	99,387
	Auditor's fees	7,800	7,500
		<u> </u>	<u> </u>

6 Trustees

None of the Trustees received any remuneration during the year (2023 – £nil)

None of the (2023 - £Nil) Trustees were reimbursed (2023 - £nil) during the year for expenses incurred on behalf of the charity.

7 Employees

The monthly average number of persons were 17 (2023 -18) employed by the charity during the year expressed as full time equivalents.

The charity also engaged an average of 8 sessional workers per month

In addition, a great amount of time, the value of which it is impossible to reflect in these financial statements, is donated by approximately 60 active volunteers, with 100 volunteers over the year.

Employment costs	2024	2023
	£	£
The aggregate payroll costs were as follows:		
Wages and salaries	497,307	579,232
Social security costs	27,826	27,231
Other pension costs	4,971	4,969
	<u> </u>	<u> </u>
	530,104	611,432
	<u> </u>	<u> </u>

The key management personnel of the charity comprises of one member of staff . The total employee benefits (excluding employer pension contributions) received by key management personnel for their services to the charity was £70,348 (2023 - £70,348).

The number of employees whose annual remuneration was £60,000 or more were:

	2024	2023
	Number	Number
£70,000 / £80,000	1	1
	<u> </u>	<u> </u>

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

8 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 November 2023	3,356	9,984	41,455	83,268	138,063
Additions	11,030	-	4,880	-	15,910
At 31 October 2024	14,386	9,984	46,335	83,268	153,973
Depreciation and impairment					
At 1 November 2023	1,756	5,002	31,524	47,621	85,903
Depreciation charged in the year	3,158	1,246	3,703	8,912	17,019
At 31 October 2024	4,914	6,248	35,227	56,533	102,922
Carrying amount					
At 31 October 2024	9,472	3,736	11,108	26,735	51,051
At 31 October 2023	1,600	4,982	9,931	35,647	52,160

9 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	14,198	-
Prepayments and Accrued Income	20,766	15,283
	34,964	15,283

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans	10,291	9,725
Other taxation and social security	15,837	9,446
Other creditors	13,056	19,172
Accruals and deferred income	72,800	7,500
	111,984	45,843

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

11 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank Loan	6,160	16,797
	<u>6,160</u>	<u>16,797</u>

The long-term bank loan is Bounce back Loan of £50,000 received in the year 2020 for which interest is being charged at the rate of 2.5% annually and should be repaid by 2026 at the end of 6 years.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

12 Movement in funds

	Balance at 1 November 2022	Incoming resources	Resources expended	Transfers	Balance at 1 November 2023	Incoming resources	Resources expended	Transfers	Balance at 31 October 2024
	£	£	£	£	£	£	£	£	£
Restricted funds									
Integration services									
Arts Council	-	-	-	-	-	14,500	(14,500)	-	-
AB Charitable Trust	12,177	-	-	(12,177)	-	-	-	-	-
Allen And Overy	-	10,000	(9,987)	(13)	-	-	(10,000)	10,000	-
Awards for All	9,997	-	-	-	9,997	-	(10,496)	499	-
B-Ham City Council	-	5,400	(5,329)	-	71	17,000	(13,999)	-	3,072
BFSS- Educational Opportunity Foundation	-	28,395	(19,166)	-	9,229	39,660	(16,356)	-	32,533
BRC - British Refugee Council	17,827	-	-	(17,827)	-	-	-	-	-
Brentwood BC	-	8,252	-	-	8,252	9,950	(11,707)	-	6,495
British Red Cross	-	24,000	(14,977)	-	9,023	6,000	(28,638)	13,615	-
Bucks Community Foundation	-	13,680	(7,193)	-	6,487	-	(12,973)	6,486	-
Building Connections Fund	1,030	-	-	(1,030)	-	-	-	-	-
Centre for Sustainability	-	13,483	(9,001)	-	4,482	21,479	(17,733)	-	8,228
CFSS Grant	-	-	-	-	-	10,000	(5,000)	-	5,000
Childwick Trust	-	10,000	(7,845)	-	2,155	-	(2,155)	-	-
CHK foundation	-	10,000	(15,093)	5,093	-	-	(2,398)	2,398	-
City Bridge Trust	30,653	36,675	(32,077)	-	35,251	48,300	(50,789)	-	32,762
City Bridge Trust (2020)	16	-	-	(16)	-	-	-	-	-
National Lottery COL	-	-	-	-	-	75,000	(62,264)	-	12,736
Colyer-Fergusson Charitable Trust	-	23,000	(20,682)	-	2,318	-	(2,318)	-	-
Comic Relief	37,374	43,958	(38,500)	-	42,832	-	(32,678)	-	10,154
Community Foundation	-	7,000	(2,088)	-	4,912	20,000	(19,912)	-	5,000
Core Cost	2,805	-	-	(2,805)	-	-	-	-	-
Deptford Challenge Trust	6,122	-	-	-	6,122	-	-	-	6,122
Drapers Charitable Fund	5,948	24,383	(10,774)	-	19,557	-	(19,557)	-	-
DWP	352	114,282	(123,647)	9,011	-	235,909	(202,199)	-	33,710

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

12	Movement in funds								(Continued)
East London ATT	7,949	19,418	(19,359)	(8,008)	-	-	-	-	-
Elmbridge Council	-	7,200	(7,190)	-	10	-	-	-	10
ESC Lottery	-	7,100	(2,049)	-	5,051	-	(7,200)	2,149	-
Gmca Creditors	-	21,450	-	-	21,450	7,150	(21,450)	-	7,150
Henry Smith Charity	58,262	20,000	(34,516)	-	43,746	60,000	(66,504)	-	37,242
Hubbub Foundation	-	6,000	(2,731)	-	3,269	2,000	(3,269)	-	2,000
Inspire Hounslow	-	-	-	-	-	25,170	(25,170)	-	-
JF Coleman Trust	-	3,000	(4,097)	1,097	-	-	-	-	-
Kent Community Foundation	-	4,000	(965)	-	3,035	-	(3,035)	-	-
LB Croydon	-	6,852	(3,907)	-	2,945	14,389	(17,334)	-	-
LB Hounslow	-	14,400	(14,416)	16	-	-	-	-	-
LB Lambeth	-	10,000	-	-	10,000	-	(10,000)	-	-
Lockwell Trustees	-	15,000	(8,137)	-	6,863	-	(6,863)	-	-
London Borough of Lewisham	4,531	4,654	(4,353)	(4,832)	-	-	(2,040)	2,040	-
London Marathon Foundation	-	-	-	-	-	27,100	-	-	27,100
Lucille Graham Tru	-	-	-	-	-	5,000	(5,000)	-	-
Ministry of Justice	-	-	-	-	-	74,667	(42,472)	-	32,195
Norfolk Community	-	29,024	(2,997)	-	26,027	-	(19,281)	-	6,746
Norfolk Community Foundation	-	10,600	(20)	-	10,580	11,101	(11,101)	-	10,580
Nottinghamshire Cc	-	-	-	-	-	5,000	-	-	5,000
Nscct Grant	-	4,365	(2,022)	-	2,343	-	(2,343)	-	-
Orr Mack	17,176	-	-	(17,176)	-	-	-	-	-
Others	-	2,000	-	-	2,000	-	-	-	2,000
People's Health Trust	8,567	-	-	(8,567)	-	-	-	-	-
People's Postcode Lottery	-	20,020	(4,293)	-	15,727	-	(17,069)	1,342	-
Peter Harrison Foundation	-	15,000	(15,352)	352	-	-	-	-	-
Prosperity - Ukanian Crisis	-	5,000	(3,053)	-	1,947	-	(1,898)	-	49
Richmond Parish Lands Charity	6,810	-	-	(6,810)	-	-	-	-	-
Rethink Mind	-	-	-	-	-	34,000	(8,333)	-	25,667
Royal Holloway University	5,733	-	-	-	5,733	-	-	-	5,733
SacklerTrust	8,877	-	-	(8,877)	-	-	(8,877)	8,877	-

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

12	Movement in funds								(Continued)
Save the Children	30,000	-	-	(30,000)	-	-	(8,824)	8,824	-
Schroder Charity Trust	-	4,000	-	-	4,000	-	(9,402)	5,402	-
SGN	-	-	-	-	-	10,340	-	-	10,340
SJP Charitable Foundation	-	-	-	-	-	10,000	-	-	10,000
Sobell Foundation	-	10,000	(2,733)	-	7,267	-	(10,000)	2,733	-
Spelthorne Council	-	8,400	(8,052)	-	348	-	-	-	348
Sported Foundation	-	500	-	-	500	-	-	-	500
Sporting Equipment	-	5,000	(1,591)	-	3,409	-	-	-	3,409
Sutton Place Foundation	-	10,000	(2,350)	-	7,650	-	(7,650)	-	-
Swire Charitable Trust	6,220	-	-	(6,220)	-	-	-	-	-
The Cambridge Chrysalis Trust	-	10,000	(7,298)	-	2,702	-	(2,707)	5	-
The Community Foundation	-	19,242	(11,851)	-	7,391	-	(7,391)	-	-
The Dowager Countess	-	7,500	(5,823)	-	1,677	-	-	-	1,677
The Edward Gostling Foundation	-	10,000	(3,649)	-	6,351	-	(10,000)	3,649	-
The Eveson Trust	-	5,000	-	-	5,000	-	(5,000)	-	-
The Leslie Mary Carter Charitable Trust	-	10,000	(7,217)	-	2,783	-	-	-	2,783
The London Community Foundation	-	9,400	(1,319)	-	8,081	-	(8,081)	-	-
The National Lottery — (Main Grant)	30,707	121,032	(95,373)	-	56,366	149,250	(157,293)	-	48,323
The Purey Cust Trust	-	2,000	(2,033)	33	-	-	-	-	-
The Sussex Community Trust	-	5,000	(3,901)	-	1,099	-	(1,099)	-	-
Theirworld	-	10,907	(3,533)	-	7,374	-	(7,374)	-	-
Tudor Trust	61,907	52,000	(53,483)	-	60,424	51,000	(100,982)	-	10,442
Two Ridings Community	-	5,470	(5,400)	-	70	-	-	-	70
VF - Vision Foundation 2020	1,690	-	-	(1,690)	-	-	-	-	-
Wates Foundation	-	36,750	(34,097)	-	2,652	-	(5,898)	3,246	-
WC - Worcestershire Council 2020	2,690	-	-	(2,690)	-	-	-	-	-
Covid-19 pandemic Support									
Anti-Tribalism	2,500	-	-	(2,500)	-	-	-	-	-
Barrow Cadbury 2020	34,656	-	-	(34,656)	-	-	-	-	-
Big Lottery Fund (Covid Response)	6,715	-	-	(6,715)	-	-	-	-	-

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

12 Movement in funds

(Continued)

Charity of Sir Richard Whittington	-	-	-	-	-	-	-	-	-
City Bridge Trust (Covid Response)	3,546	-	-	(3,546)	-	-	-	-	-
City of London Covid	27,350	-	-	(27,350)	-	-	-	-	-
Community Action Sutton	-	-	-	-	-	-	-	-	-
Drax Foundation	-	-	-	-	-	-	-	-	-
Ground Work UK	20,327	(1,235)	(2,444)	(16,648)	-	1,000	(8,178)	7,178	-
GW - Garfield Weston	18,948	-	-	(18,948)	-	16,667	(24,140)	7,473	-
Heathrow Community Fund	2,000	4,500	(1,433)	(5,067)	-	3,000	(3,000)	-	-
Lewisham Health Project	4,531	-	-	(4,531)	-	-	-	-	-
London Community fund (Covid Response)	18,296	-	-	(18,296)	-	-	-	-	-
Mercers (2021)	48,131	-	-	(48,131)	-	-	-	-	-
Moondance Foundation	1,282	-	-	(1,282)	-	-	-	-	-
QBE Foundation	10,000	-	-	(10,000)	-	-	-	-	-
Support Afghanistan									-
Alan and Nesta Ferguson CT	2,177	-	-	-	2,177	-	(1,153)	-	1,024
Brian Mercer CT	500	13,400	(13,396)	-	504	8,333	(70,737)	61,900	-
Canada Fund	6,572	-	-	-	6,572	-	-	-	6,572
FFF - Field Family Trust 2020	11,000	-	-	-	11,000	-	(11,000)	-	-
Penny Appeal	46,572	-	-	-	46,572	-	(5,693)	(34,888)	5,992
Other Restricted funds	37,641	-	428	-	38,069	-	(916)	(36,853)	300
	<u>678,163</u>	<u>956,457</u>	<u>(712,364)</u>	<u>(310,806)</u>	<u>611,452</u>	<u>1,012,965</u>	<u>(1,281,429)</u>	<u>76,075</u>	<u>419,064</u>
	<u>325,035</u>	<u>220,887</u>	<u>(477,935)</u>	<u>(310,806)</u>	<u>378,793</u>	<u>86,246</u>	<u>(208,053)</u>	<u>(76,075)</u>	<u>180,911</u>
Unrestricted funds									
	<u>1,003,198</u>	<u>1,177,344</u>	<u>(1,190,299)</u>	<u>-</u>	<u>990,245</u>	<u>1,099,211</u>	<u>(1,489,482)</u>	<u>-</u>	<u>599,975</u>
Total Funds									

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

12 Movement in funds

(Continued)

Purposes of restricted funds mentioned above are as below:

Integration Services - Funding allocated for the provision of frontline integration services to support refugees and asylum seekers, with a particular focus on Afghans. These services include, but are not limited to:

English classes for adults and young people, a key element of integration into the UK, facilitating access to further education, training, and employment.

Provision of training and workshops on job searches, CV writing, and interview skills to improve the employment prospects of refugees.

Volunteering project to recruit and support volunteers, who are vital to the ongoing provision of our services.

Assistance for newly arrived Afghans, helping them settle into homes, understand UK systems, and access education, employment, and psychosocial support.

Educating refugees on the use of digital media and online security.

Face-to-face, telephone, and online advice on a range of issues, including immigration, legal matters, housing, healthcare, benefits, education, and training - with access to translation and interpretation services.

Saturday Supplementary School for children and young people, offering tutoring in core subjects, soft skills development, and opportunities for socialising in a safe space.

Football training for children and young people, particularly Muslim girls, who benefit from culturally sensitive coaching by female coaches. The program helps develop social skills, leadership, teamwork, and confidence.

Culturally sensitive groups and activities designed specifically for women and girls, helping them to settle safely while also learning about the opportunities available in a more liberal society.

Guidance on social and economic issues, with specialist services and signposting to other projects.

Social and cultural events to mark specific occasions throughout the year, notably the Refugee Week Festival.

Health and wellbeing support to young people, adults and the elderly.

Covid-19 Pandemic Support - Funding to support the continued adaptation and recovery of services during the final stages of the pandemic and post-Covid period.

Support for Afghanistan -Funding allocated for providing emergency support in Afghanistan through our in-country staff following the Taliban takeover in August 2021.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

13 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 October 2024 are represented by:						
Tangible assets	51,051	-	51,051	52,160	-	52,160
Current assets/(liabilities)	136,020	419,064	555,084	343,430	611,452	954,882
Long term liabilities	(6,160)	-	(6,160)	(16,797)	-	(16,797)
	<u>180,911</u>	<u>419,064</u>	<u>599,975</u>	<u>378,793</u>	<u>611,452</u>	<u>990,245</u>

14 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	94,980	94,980
Between two and five years	226,945	321,925
	<u>321,925</u>	<u>416,905</u>

The operating leases represent leases of amounting £321,925 to third parties. The leases are negotiated over terms of 3 years, 5 years and 10 years and rentals are fixed for respective years.

15 Cash generated from operations

	2024 £	2023 £
Deficit for the year	(390,270)	(12,953)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	17,019	17,388
Movements in working capital:		
(Increase) in debtors	(19,681)	(14,033)
Increase in creditors	65,575	24,660
Cash (absorbed by)/generated from operations	<u>(327,357)</u>	<u>15,062</u>

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

16 Related party transactions

In the interest of transparency, the organisation would like to point out that Legal and Development Manager is related to the key management personnel.

The total employee benefits (including employer pension contributions) paid to this individual during the year amounted to £40,233 (2023: £33,598).

Several members of the key management personnel' family work voluntarily without remuneration.

The recruitment was undertaken in line with the charity's normal recruitment procedures, and the terms and conditions of employment are consistent with those applied to other staff performing similar roles.

No other related party transactions requiring disclosure under the Charities SORP were identified in the year except as disclosed in Note 7.

17 Ultimate Controlling Party

The charity was under the control of the Board of Trustees throughout the year.

Accounts

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Paul Lehmann Noorzia Aimaq Nicky Slevin James Lopez Leena Ramlakhan	(Resigned on: 17th October 2023)
Charity number	1096908	
Principal address	Unit 9 Griffin Centre Staines Road Feltham London TW14 0HS	
Website	www.acaa.org.uk	
Auditor	SCB (Accountants) Limited 31 Sackville street Manchester M1 3LZ	
Bankers	Natwest 275 277 High Street Hounslow TW3 1ZA	

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

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AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees present their annual report and financial statements for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

Background

Afghanistan and Central Asian Association was founded in 2001 by Dr Nooralhaq Nasimi who arrived in the UK with his wife and young family seeking refuge from the Taliban. Since then, ACAA has supported refugees to overcome isolation and fulfil their potential in the United Kingdom.

Services provided by the charity help refugees to integrate and maximise their contribution to British society. In all its activities, ACAA seeks to promote and exhibit core British values of mutual respect, democracy, diversity and tolerance. The charity promotes these values to bring people together and to develop stronger, more resilient and caring communities.

The charity empowers all its participants, particularly women and children, through tailored activities which promote greater knowledge and understanding of their heritage. By informing and training participants, ACAA enables them to share their knowledge with the wider community. The focus on empowering Afghan, Central Asian, and Ukrainian women centres around enabling greater access to employment, promoting equality of opportunity and providing a supportive environment for women who have been subjected to discrimination and/or oppression.

Objectives and aims

To support refugees and migrants from Afghanistan, Central Asia and other vulnerable communities in the UK, enhance their quality of life and help them reach their potential through a wide range of educational, social, legal, advisory and cultural services.

To advocate for a more tolerant environment towards refugees and asylum seekers in the UK and promote integration between communities; and to unite the diaspora to contribute their skills to society for a better future.

To empower and promote the human rights of all the people of Afghanistan, particularly marginalised women and children, in Afghanistan itself and the diaspora, through service provision and advocacy for dignified and respectful treatment.

Charitable activities

The organisation has developed activities in response to identified needs of beneficiaries, in the UK, these include, but are not limited to:

English for Speakers of Other Languages (ESOL) Classes

Approximately 300 refugees and asylum seekers from 35 countries have regularly attended ESOL classes in-person and online over the course of 2023. The focus of the programme is to help them overcome the frequently greatest challenge for migrants in the UK; having the English language skills to study, work and live their lives independently and successfully.

Women's Empowerment Project

Approximately 350 women from Afghanistan and Iran are registered for our Women's Empowerment Project which aims to provide refugee and migrant women access to practical support and wellbeing services. Through a variety of services being provided, this project aims to support newly arrived and existing refugee women who may experience depression and isolation as a result of their past experiences and barriers to participation which prevents integration. The idea is to also raise awareness of the successes and challenges faced by women supported by ACAA.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

This year's activities included:

- Art therapy workshops with Art Refuge
- Poetry workshops with Hounslow Action for Youth (HAY)
- 36-week Zumba classes with Active Women and Girls Foundation
- Computer classes
- Sewing and embroidery classes
- Beauty classes
- Parenting workshops
- Mental health workshops
- Home energy workshops
- Paper story writing workshop
- Women's picnics, such as in Bushy Park

Supplementary School (English, Maths, Science and Mother Tongue language)

Approximately 200 children from refugee backgrounds are attending the supplementary school and digital skills courses for children. They regularly attend Farsi and English classes at different levels. Furthermore, our students have had the privilege of participating in transformative educational experiences and workshops. Through this ground-breaking initiative, our students delve into a realm of creativity, embracing diverse activities ranging from arts and crafts to engaging and stimulating projects. This not only enriches their academic journey but also instals a lifelong love for learning. We are working to hire a Maths and Science teacher, bolstering our commitment to providing maths and science classes to refugees along with intensive after-school homework sessions for students, setting an unparalleled standard for educational support.

Digital skills courses for girls of refugee backgrounds

Following the recent ban on girls' education by the Taliban in Afghanistan, ACAA launched a new project in City Hall this year called 'Empowering Girls in Digital Innovation' to offer digital literacy and creative education to displaced girls from Afghanistan and girls who are descendants of those displaced in the UK who still face digital poverty. This includes newly arrived refugee girls from Afghanistan, settled refugee girls, and UK-born descendants of displaced refugees from Afghanistan, aged 6-17 years. About 25 girls are enrolled into the programme who attend weekly sessions on Saturday.

Advice Clinic and Welfare Support

Over 2,000 individuals received free and professional support and guidance on housing, employment, immigration, welfare and referrals for legal representation.

Ukraine Integration Support

Approximately 150 individuals are supported through our Ukrainian Integration Support project. Individuals have access to English language classes, legal advice, arts classes for children, yoga classes and cultural events.

Community Fridge

Approximately 150 individuals are utilising the Community Fridge each month. The aim of the fridge is to reduce food waste, whilst also providing free food for the local community. Everyone is welcome to drop in and collect food.

Muslim Girls and Boys Football Clubs

Approximately 100 children are enrolled and participating in the Muslim Girls and Boys Football Clubs. Our Clubs encourage participation in sport for mental and physical wellbeing. Our club seeks to develop participants' football skills and knowledge, as well as their confidence and self-esteem.

Social and Cultural Events

ACAA regularly holds events such as the annual Refugee Week Festival in various parks and the International Women's Day event in venues such as Royal Albert Hall and Chiswick Town Hall, - and our beneficiaries are encouraged to perform and showcase their talents. We also hold cultural events to celebrate occasions such as Nowruz and Eid to create a sense of home and belonging amongst our beneficiaries. Over 10,000 individuals attend events organised by ACAA each year.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

Volunteering and internships

Volunteers are involved in every aspect of the organisation including management, personnel and human resources, marketing and communications, policy development, research and fundraising. Especially with ACAA having hosted many events, volunteers play a crucial role in their planning, management and overall success. ACAA takes on volunteers from all ages and walks of life from students and local residents to previous clients of ours. ACAA has established volunteer partnerships with leading universities which include University College London. There is currently a team of 60 active volunteers, with 100 volunteers over the year. The Trustees would like to take this opportunity to thank all of the volunteers who give their time and support so generously. Volunteers sit at the heart of ACAA's activities and without their dedication we would not be able to provide the services that we do.

Advocacy (rallies in support of human rights)

Advocacy is at the core of what we do. This takes many forms at ACAA from an ESOL class where students can be empowered to learn and develop their English skills, at our legal advice clinics where knowledge and support is power, or in our art workshops where stories are told. Our work at ACAA hinges around providing as many spaces, platforms, and methods through which those who interact with our services can advocate for themselves.

Rather than speaking on behalf of these individuals, we seek to give a platform to, and support the voices and experiences of those affected. This is a fundamental part of our social media work and a core tenet that our strategy is built around. We use testimony, stories, and examples, all transferred directly from individuals' first expression to our social media content without edits or alteration. Opening the space and providing the tools for vulnerable communities will remain at the centre of what we do, with the goal of ensuring our advocacy is authentic, inclusive, and representative.

ACAA in Afghanistan

Because of the changing political situation in Afghanistan, our staff members there have been in dangerous conditions, some living in hiding or fleeing to neighbouring countries like Pakistan and Iran. As a result, we cannot continue our usual operations in Afghanistan and have redirected our focus towards finding our employees asylum, supporting relief efforts in Afghanistan through dedicated fundraising initiatives, as well as using conferences and social media to maintain public awareness about the dire human rights situation there.

We have been advocating for the resettlement of our staff to the UK given their employment with us, but they have not been eligible yet. We are looking for any routes to safe countries outside of Afghanistan, Iran and Pakistan and have recently been trying to apply for their resettlement to Germany.

Achievements and performance

Achievements

The Refugee Week Festival 2023 was held at Gunnersbury Park during the summer over the course of two days. The first day was focused on Afghanistan and the second day on Ukraine. Performers from Afghanistan and Central Asia drew crowds of up to 5,000 people. Coverage from international news agencies like BBC Persian and Iran International TV raised the profile of diaspora cultures and ACAA's services.

The Digital Education project was launched at City Hall, and featured speakers focusing on the benefits of digital literacy, especially for the refugees, as well as the young girls participating in the project.

To mark two years since the Fall of Kabul, ACAA hosted a conference at its headquarters, 'Learning from Aid Delivery in Afghanistan'. In October 2023, ACAA hosted its first conference outside the UK in several years at the Brussels School of International Studies, 'Lessons After Two Years of Taliban Rule: Humanitarianism in Afghanistan'.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

Organisation Awards

Dr. Nooralhaq Nasimi was awarded the MBE as part of the 2022 New Year's Honours list, and he was subsequently presented with the award by HM King Charles.

Formal recognition of ACAA's contribution to refugee communities was made at Acquisition International Non-Profit Organisation Awards 2022. The charity received an award for Best Afghan Refugee Support Services – Southwest England. This follows Dr Nasimi receiving the British Citizen Award in 2020 and ACAA gaining a Queen's Award for Voluntary Sector in 2018.

As a result of this exposure, ACAA's profile has risen significantly, allowing for new partnerships and new staff hires.

Fundraising activities

ACAA has historically derived the majority of its income from Trusts and Foundations. Grant writing remains at the forefront of ACAA's development efforts and the charity was awarded a range of grants during this accounting period.

The ticketed Refugee Week Festival 2023 took place in June at Gunnersbury Park in West London. ACAA recognises the potential to raise more unrestricted income through events and hired a full-time events manager to develop this income stream beyond the annual festival. Effective planning ensured ACAA was ready to deliver Bollywood-themed boat parties and local concerts in November and December of 2023.

ACAA expanded rapidly outside of London during this recent accounting period. As the Birmingham office drew close to its one-year anniversary, the development team continued to grow relations with Birmingham City Council. An initial grant was supplemented with a second award several months later. ACAA expects the Liverpool and Manchester offices to establish similar relations with their local government funders.

The charity's expansion across England in 2023 was supported by new contracts with the UK Government's Department for Work and Pensions. ACAA delivered ESOL for Integration sessions in Stratford, Blackburn, Newcastle, and elsewhere. This success in contract-based fundraising was underpinned by the ongoing strength of ACAA's ESOL provisions with over 35 nationalities taught in London alone.

Efforts to diversify ACAA's income streams yielded new research projects in 2023. A British Red Cross-funded study of the stressors experienced by migrants throughout the refugee journey illustrated our desire to influence policy alongside service delivery. The charity presented its findings to a packed seminar hall and will publish its results in an academic journal.

Fundraising standards

ACAA is committed to fundraising in a way that we believe to be best practice, learning from guidance issued by the Fundraising Regulator and in line with our values. ACAA is registered with the Fundraising Regulator and adheres to the guidance issued by this body. ACAA has procedures and policies in place which govern our approach to fundraising, including compliance with GDPR.

Financial review

The Statement of Financial Activities shows a total income for the year amounted to £1,177,345 with total expenditure amounting to £1,190,298 leaving a deficit in the year of £12,953. Accumulated reserves at the balance sheet date amounted to £990,245 includes restricted funds of £611,452. During the year, net transfer of £310,806 from restricted funds to unrestricted funds has been made after obtaining permission from funders.

Reserves policy

The charity aims to maintain reserves sufficient to meet its commitments to existing and envisaged project work for at least the forthcoming 12 months. Ultimately, its aim is to be in a position, with adequate funding, to cover activities over a longer period of time as well as to provide sufficient general unrestricted funds of at least 3 months to cover any short-term funding gaps and/or to cover closure costs of the organisation at some point in the future.

The unrestricted reserves of the organisation at 31st October 2023 were £378,793.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

Principal funding sources

The organisation's primary funders during the November 2022 to October 2023 period have been National Lottery Fund, Comic Relief, BFSS, City of London, Tudor Trust, DWP, Henry Smith, Drapers, British Red Cross, GMCA Creditors.

The charity is immensely grateful to all individuals and organisations who have provided grant funding or donations without which we would not be able to provide our services or further develop the objectives and activities of the organisation.

Risk management

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

Structure, governance and management

Governing document

The charity is controlled by its constitution, and constitutes an unincorporated charity. The trustees met quarterly and reviewed, as standing agenda items, operational reports from the Director and staff and a financial report. Trustees also review risk and policies regularly.

The trustees who served during the year and up to the date of signature of the financial statements were:

Noorzia Aimaq
Nicky Slevin (Resigned on: 17th October 2023)
Paul Lehmann
James Lopez
Leena Ramlakhan

Appointment of trustees

All vacancies for trustees are advertised widely amongst the membership and on social media. Candidates can put themselves forward or can be nominated by members of the charity. All applications should be in writing. Preferred candidates are identified and invited to join the trustees, subject to references, formal vetting and approval by the full trustee board.

Vetting potential trustees

The trustees check that the candidates have not been disqualified from acting as trustees, and candidates are asked to confirm in writing that this is the case. Candidates are asked to consider and declare any existing or potential conflicts of interest. As the charity works with children and vulnerable adults, the trustees seek appropriate checks from the Disclosure and Barring Service. In light of the checks and declarations, the trustees will decide to go ahead and formalise the appointment of new trustees.

Making the appointment

The trustees check the charity's governing document to ensure that they appoint the new trustees in a proper and legal way. The prospective trustees are informed of their duties and the charity's expectations of them; they are asked to sign and return a copy of the letter. An information pack about the charity is sent to new trustees, and a full induction process is arranged. New trustees meet existing trustees and others involved with the charity, such as members of staff, volunteers and beneficiaries. The new trustees attend their first board meeting and are duly welcomed. All relevant parties, such as funders and the charity's solicitors and auditors, are notified of the new appointments.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

Organisational structure

The organisation is an unincorporated Charity, which is governed by a board of trustees who have served throughout the year. The trustees are disclosed below under 'Trustees Information'.

The trustees/directors are governed by the charity's constitution and meet on a quarterly basis to review progress on funding applications, examine ongoing project work, track long term strategy and monitor the activities of the organisation and its staff.

Trustees have complied with the duty in section 4 of the Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The day-to-day management of the organisation is delegated to Dr Nooralhaq Nasimi, who is the Director. Dr Nasimi implements and manages the policies, objectives and activities overseen by the Board of Trustees.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2016, and Charity (Accounts and Reports) Regulations 2015 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources. This includes the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity. This will allow them to ensure that the financial statements comply with the Charities Act 2016 and the Charity (Accounts and Reports) Regulations 2015. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Noorzia Aimaq
Trustee

Dated: 29 August 2024



AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Opinion

We have audited the financial statements of Afghanistan & Central Asian Association (the 'Charity') for the year ended 31 October 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We discussed with the Trustees the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focussed on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, UK tax legislation, Charity Act 2011, SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and appropriateness of other entries in the nominal ledger; reviewing transactions around the end of the reporting period; and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jeffrey Bor FCA (Senior Statutory Auditor)
for & on behalf of SCB (Accountants) Ltd.
Chartered Accountants

29 August 2024
31 Sackville Street
Manchester
M1 3LZ

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022* £
<u>Income and endowments from:</u>					
Grants and Donations	2	218,311	956,458	1,174,769	945,783
Other income	3	2,576	-	2,576	2,795
Total income		<u>220,887</u>	<u>956,458</u>	<u>1,177,345</u>	<u>948,578</u>
<u>Expenditure on:</u>					
Charitable activities	4	<u>477,935</u>	<u>712,363</u>	<u>1,190,298</u>	<u>693,853</u>
Net (outgoing)/incoming resources before transfers		(257,048)	244,095	(12,953)	254,725
Gross transfers between funds		<u>310,806</u>	<u>(310,806)</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		53,758	(66,711)	(12,953)	254,725
Fund balances at 1 November 2022		<u>325,035</u>	<u>678,163</u>	<u>1,003,198</u>	<u>748,473</u>
Fund balances at 31 October 2023		<u><u>378,793</u></u>	<u><u>611,452</u></u>	<u><u>990,245</u></u>	<u><u>1,003,198</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

*Previous year is independently examined by independent examiner.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

BALANCE SHEET

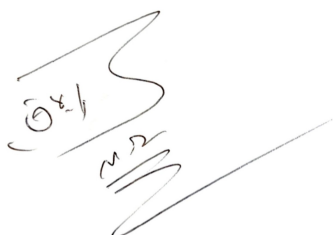
AS AT 31 OCTOBER 2023

	Notes	2023 £	£	2022* £	£
Fixed assets					
Tangible assets	8		52,160		65,937
Current assets					
Debtors	9	15,283		1,250	
Cash at bank and in hand		985,442		999,824	
		<u>1,000,725</u>		<u>1,001,074</u>	
Creditors: amounts falling due within one year	10	<u>(45,843)</u>		<u>(37,201)</u>	
Net current assets			954,882		963,873
Total assets less current liabilities			1,007,042		1,029,810
Creditors: amounts falling due after more than one year	11		(16,797)		(26,612)
Net assets			<u>990,245</u>		<u>1,003,198</u>
Income funds					
Restricted funds	12		611,452		678,163
Unrestricted funds			378,793		325,035
			<u>990,245</u>		<u>1,003,198</u>

The financial statements were approved by the Trustees on 29 August 2024

Noorzia Aimaq
Trustee

*Previous year is independently examined by independent examiner.



AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	15		15,062		278,333
Investing activities					
Purchase of tangible fixed assets		(3,611)		(49,627)	
Net cash used in investing activities			(3,611)		(49,627)
Financing activities					
Proceeds from borrowings		17,422		-	
Repayment of loans		(11,134)		6,288	
Net cash generated from financing activities			6,288		6,288
Net increase in cash and cash equivalents			17,739		234,994
Cash and cash equivalents at beginning of year			999,824		443,365
Cash and cash equivalents at end of year			985,442		999,824

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

Charity information

Afghanistan & Central Asian Association Is A Charity Having Registered Office At Unit 9, Griffin Centre, Staines Road, Feltham, TW14 0HS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity's Financial Statements show net deficit of £12,953. For the purposes of short and medium-term financial management, the Trustees are closely monitoring the working capital position in line with their policy of building free resources sufficient to fund ongoing unrestricted core expenditure.

The review of the budgets prepared for the next 12 months from the date of approval of the financial statements, the associated assumptions that underpin it, the pipeline of new grants and the steps that could be taken to reduce expenditure should this be necessary. Further, it is supported by the increase in volume of activities suggest that the trust would be earning more income in future. We reviewed the reserve policy and available free reserves as well as modelling scenarios to understand the impact of various income and expenditure.

As the charity is still having free reserve of £343,430 as per reserve policy and based on the information above the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Therefore, the trustees have adopted the going concern basis in preparing these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The cost of minor additions or those costing less than £1,000 are not capitalized.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on Reducing Balance Method
Fixtures and fittings	25% on Reducing Balance Method.
Computers	25% on Reducing Balance Method
Motor vehicles	25% on Reducing Balance Method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

(Continued)

1.11 Judgement and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Grants and Donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	218,311	956,458	1,174,769	262,122	683,661	945,783

3 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	2,576	-
Notional interest on Bounceback loan	-	2,795
	2,576	2,795

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

4 Expenditure on charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
Staff costs	611,432	268,067
Office Costs	68,839	38,631
Stationery	5,693	4,956
Telephone	3,478	3,624
Advertising	16,563	3,067
Office Rent	99,387	85,282
Charitable Activities and Project Expenditure	230,966	127,534
Travel	27,717	16,599
Insurance	3,612	4,386
Sundry	502	291
Premises Cost	-	5,403
Light & Heat	20,583	5,606
Professional fee	46,641	84,482
Auditor's/ Independent examiner's fees	7,500	5,380
Staff Welfare	18,284	12,998
Motor Expense	8,145	2,528
Amortisation	1,250	1,250
Depreciation and impairment	17,388	21,979
Interest on loan	2,318	1,790
	<u>1,190,298</u>	<u>693,853</u>
Analysis by fund		
Unrestricted funds	477,935	129,064
Restricted funds	712,363	564,789
	<u>1,190,298</u>	<u>693,853</u>

Charitable activities include project expenses covering integration services, events and other core expenses.

5 Operating Surplus	2023 £	2022 £
Operating surplus is shown after charging :-		
Depreciation of owned tangible fixed assets	17,388	21,979
Operating lease rentals- land and buildings	99,387	85,282
Auditor's remuneration	7,500	-
Independent examiner's fee	-	5,380
	<u></u>	<u></u>

6 Trustees

None of the Trustees received any remuneration during the year (2022 – £nil)

None of the (2022 - £Nil) Trustees were reimbursed (2022 - £nil) during the year for expenses incurred on behalf of the charity.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

7 Employees

The monthly average number of persons were 18 (2022 -15) employed by the charity during the year expressed as full time equivalents.

The charity also engaged an average of 8 sessional workers per month

In addition, a great amount of time, the value of which it is impossible to reflect in these financial statements, is donated by approximately 60 active volunteers, with 100 volunteers over the year.

Employment costs	2023 £	2022 £
The aggregate payroll costs were as follows:		
Wages and salaries	579,232	244,751
Social security costs	27,231	20,639
Other pension costs	4,969	2,677
	<u>611,432</u>	<u>268,067</u>

There was one (2022 - one) employee whose annual employee benefits (excluding employer pension costs) were between £70,000 to £80,000.

The key management personnel of the charity comprises of one member of staff . The total employee benefits (excluding employer pension contributions) received by key management personnel for their services to the charity was £70,348 (2022-£70,754).

8 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 November 2022	3,356	9,474	38,354	83,268	134,452
Additions	-	510	3,101	-	3,611
	<u>3,356</u>	<u>9,984</u>	<u>41,455</u>	<u>83,268</u>	<u>138,063</u>
At 31 October 2023	3,356	9,984	41,455	83,268	138,063
Depreciation and impairment					
At 1 November 2022	1,222	3,341	28,213	35,739	68,515
Depreciation charged in the year	534	1,661	3,311	11,882	17,388
	<u>1,756</u>	<u>5,002</u>	<u>31,524</u>	<u>47,621</u>	<u>85,903</u>
At 31 October 2023	1,756	5,002	31,524	47,621	85,903
Carrying amount					
At 31 October 2023	<u>1,600</u>	<u>4,982</u>	<u>9,931</u>	<u>35,647</u>	<u>52,160</u>
At 31 October 2022	<u>2,134</u>	<u>6,133</u>	<u>10,141</u>	<u>47,529</u>	<u>65,937</u>

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

9 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and Accrued Income	15,283	1,250
	<u> </u>	<u> </u>
10 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans	9,725	25,743
Other taxation and social security	9,446	1,460
Other creditors	19,172	4,618
Accruals and deferred income	7,500	5,380
	<u> </u>	<u> </u>
	45,843	37,201
	<u> </u>	<u> </u>
11 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Bank Loan	16,797	26,612
	<u> </u>	<u> </u>

The long-term bank loan is Bounce back Loan of £50,000 received in the year 2020 for which interest is being charged at the rate of 2.5% annually and should be repaid by 2025 at the end of 5 years.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

12 Movement in funds

	Balance at 1 November 2021	Incoming resources	Resources expended	Transfers	Balance at 1 November 2022	Incoming resources	Resources expended	Transfers	Balance at 31 October 2023
	£	£	£	£	£	£	£	£	£
Restricted funds									
Integration services									
BBC Children In Need (Small Grant)	40,925	12,698	(53,623)	-	-	-	-	-	-
Swire Charitable Trust	10,000	-	(3,780)	-	6,220	-	-	(6,220)	-
Orr Mack	25,000	-	(7,824)	-	17,176	-	-	(17,176)	-
Royal Holloway University	5,733	-	-	-	5,733	-	-	-	5,733
BRC - British Refugee Council	-	17,827	-	-	17,827	-	-	(17,827)	-
London Borough of Ealing	-	7,823	(7,823)	-	-	-	-	-	-
London Borough of Lewisham	-	4,654	(123)	-	4,531	4,654	(4,353)	(4,832)	-
The National Lottery – (Main Grant)	-	122,832	(92,125)	-	30,707	121,032	(95,373)	-	56,366
SacklerTrust	-	20,000	(11,123)	-	8,877	-	-	(8,877)	-
Save the Children	-	30,000	-	-	30,000	-	-	(30,000)	-
VF - Vision Foundation 2020	-	1,690	-	-	1,690	-	-	(1,690)	-
WC - Worcestershire Council 2020	-	2,690	-	-	2,690	-	-	(2,690)	-
East London ATT	-	35,070	(27,121)	-	7,949	19,418	(19,359)	(8,008)	-
Restricted - Jac Trust	-	7,823	(7,823)	-	-	-	-	-	-
Richmond Parish Lands Charity	-	14,015	(7,205)	-	6,810	-	-	(6,810)	-
Drapers Charitable Fund	14,000	-	(8,052)	-	5,948	24,383	(10,774)	-	19,557
Comic Relief	9,247	57,707	(29,583)	-	37,374	43,958	(38,500)	-	42,832
AB Charitable Trust	20,000	-	(7,823)	-	12,177	-	-	(12,177)	-
Core Cost	-	12,187	(9,382)	-	2,805	-	-	(2,805)	-
Henry Smith Charity	42,350	58,617	(42,705)	-	58,262	20,000	(34,516)	-	43,746
Awards for All	-	12,191	(2,193)	-	9,997	-	-	-	9,997
Building Connections Fund	1,030	-	-	-	1,030	-	-	(1,030)	-
Tudor Trust	7,907	54,000	-	-	61,905	52,000	(53,483)	-	60,424
DWP	1,491	16,645	(17,783)	-	353	114,282	(123,647)	9,012	-
Football Foundation	500	-	(500)	-	-	-	-	-	-

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

12	Movement in funds	(Continued)							
	GLA Greater London Authority	4,603	-	(4,603)	-	-	-	-	-
	Shared Endeavour Fund	5,873	-	(5,873)	-	-	-	-	-
	ESC Lottery	138	-	(138)	-	-	7,100	(2,049)	5,051
	City Bridge Trust	18,179	20,647	(8,173)	-	30,653	36,675	(32,077)	35,251
	City Bridge Trust (2020)	1,036	-	(1,020)	-	16	-	(16)	-
	Deptford Challenge Trust	6,122	-	-	-	6,122	-	-	6,122
	Big Lottery Fund (2018-2021)	24,606	-	(24,606)	-	-	-	-	-
	People's Health Trust	8,567	-	-	-	8,567	-	(8,567)	-
	Allen Overy	-	-	-	-	10,000	(9,987)	(13)	-
	Artisin	-	-	-	-	-	-	-	-
	B-Ham City Council	-	-	-	-	5,400	(5,329)	-	71
	BFSS- Educational Opportunity Foundation	-	-	-	-	28,395	(19,166)	-	9,229
	Brentwod BC	-	-	-	-	8,252	-	-	8,252
	British Red Cross	-	-	-	-	24,000	(14,977)	-	9,023
	Bucks Community Foundation	-	-	-	-	13,680	(7,193)	-	6,487
	Centre for Sustainability	-	-	-	-	13,483	(9,001)	-	4,482
	Childwick Trust	-	-	-	-	10,000	(7,845)	-	2,155
	CHK foundation	-	-	-	-	10,000	(15,093)	5,093	-
	Colyer-Fergusson Charitable Trust	-	-	-	-	23,000	(20,682)	-	2,318
	Community Foundation	-	-	-	-	7,000	(2,088)	-	4,912
	Elmbridge Council	-	-	-	-	7,200	(7,190)	-	10
	Gmca Creditors	-	-	-	-	21,450	-	-	21,450
	Hubbub Foundation	-	-	-	-	6,000	(2,731)	-	3,269
	JF Coleman Trust	-	-	-	-	3,000	(4,097)	1,097	-
	Kent Community Foundation	-	-	-	-	4,000	(965)	-	3,035
	LB Croydon	-	-	-	-	6,852	(3,907)	-	2,945
	LB Hounslow	-	-	-	-	14,400	(14,416)	16	-
	LB Lambeth	-	-	-	-	10,000	-	-	10,000
	Lockwell Trustees	-	-	-	-	15,000	(8,137)	-	6,863
	Norfolk Community	-	-	-	-	29,024	(2,997)	-	26,027
	Norfolk Community Foundation	-	-	-	-	10,600	(20)	-	10,580

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

12	Movement in funds						(Continued)			
Nscct Grant	-	-	-	-	-	4,365	(2,022)	-	2,343	
People's Postcode Lottery	-	-	-	-	-	20,020	(4,293)	-	15,727	
Peter Harrison Foundation	-	-	-	-	-	15,000	(15,351)	351	-	
Prosperity - Ukanian Crisis	-	-	-	-	-	5,000	(3,053)	-	1,947	
Schroder Charity Trust	-	-	-	-	-	4,000	-	-	4,000	
Sobell Foundation	-	-	-	-	-	10,000	(2,733)	-	7,267	
Spelthorne Council	-	-	-	-	-	8,400	(8,052)	-	348	
Sported Foundation	-	-	-	-	-	500	-	-	500	
Sporting Equipment	-	-	-	-	-	5,000	(1,591)	-	3,409	
Sutton Place Foundation	-	-	-	-	-	10,000	(2,349)	-	7,650	
The Cambridge Chrysalis Trust	-	-	-	-	-	10,000	(7,298)	-	2,702	
The Community Foundation	-	-	-	-	-	19,242	(11,851)	-	7,391	
The Dowager Countess	-	-	-	-	-	7,500	(5,823)	-	1,677	
The Edward Gostling Foundation	-	-	-	-	-	10,000	(3,649)	-	6,351	
The Eveson Trust	-	-	-	-	-	5,000	-	-	5,000	
The Leslie Mary Carter Charitable Trust	-	-	-	-	-	10,000	(7,217)	-	2,783	
The London Community Foundation	-	-	-	-	-	9,400	(1,319)	-	8,081	
The Purey Cust Trust	-	-	-	-	-	2,000	(2,033)	33	-	
The Sussex Community Trust	-	-	-	-	-	5,000	(3,901)	-	1,099	
Theirworld	-	-	-	-	-	10,908	(3,534)	-	7,374	
Two Ridings Community	-	-	-	-	-	5,470	(5,400)	-	70	
Wates Foundation	-	-	-	-	-	36,750	(34,097)	-	2,652	
Others	-	-	-	-	-	2,000	-	-	2,000	
Covid-19 pandemic Support				-						
Big Lottery Fund (Covid Response)	1,684	7,323	(2,292)	-	6,715	-	-	(6,715)	-	
City Bridge Trust (Covid Response)	34,477	-	(30,931)	-	3,546	-	-	(3,546)	-	
London Community fund (Covid Response)	11,804	6,492	-	-	18,296	-	-	(18,296)	-	
Charity of Sir Richard Whittington	93	-	(93)	-	-	-	-	-	-	
City of London (Covid Response)	22,951	12,222	(7,823)	-	27,350	-	-	(27,350)	-	
Ground Work UK	25,594	22,183	(27,450)	-	20,327	(1,235)	(2,444)	(16,648)	-	

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

12 Movement in funds

(Continued)

GW - Garfield Weston	-	30,000	(11,052)	-	18,948	-	-	(18,948)	-
Anti -Tribalism	2,500	-	-	-	2,500	-	-	(2,500)	-
Drax Foundation	172	-	(172)	-	-	-	-	-	-
Heathrow Community Fund	2,000	-	-	-	2,000	4,500	(1,433)	(5,067)	-
QBE Foundation	10,000	-	-	-	10,000	-	-	(10,000)	-
Sanctuary HA	1,800	-	(1,800)	-	-	-	-	-	-
Souter Charitable Trust	1,500	-	(1,500)	-	-	-	-	-	-
Barrow Cadbury 2020	49,625	10,000	(24,969)	-	34,656	-	-	(34,656)	-
Community Action Sutton	959	-	(959)	-	-	-	-	-	-
Moondance Foundation	7,500	-	(6,218)	-	1,282	-	-	(1,282)	-
Lewisham Health Project	-	4,654	(123)	-	4,531	-	-	(4,531)	-
Mercers (2021)	59,468	39,912	(51,249)	-	48,131	-	-	(48,131)	-
Support Afghanistan	-	-	-	-	-	-	-	-	-
Penny Appeal	59,585	-	(13,013)	-	46,572	-	-	-	46,572
Canada Fund	6,572	-	-	-	6,572	-	-	-	6,572
Brian Mercer CT	3,700	-	(3,200)	-	500	13,400	(13,396)	-	504
Alan and Nesta Ferguson CT	10,000	-	(7,823)	-	2,177	-	-	-	2,177
FFF - Field Family Trust 2020	-	11,000	-	-	11,000	-	-	-	11,000
Other Restricted funds	-	30,759	6,882	-	37,641	-	428	-	38,069
	<u>559,291</u>	<u>683,661</u>	<u>(564,789)</u>	<u>-</u>	<u>678,163</u>	<u>956,458</u>	<u>(712,363)</u>	<u>(310,806)</u>	<u>611,452</u>
Unrestricted funds	<u>189,182</u>	<u>264,917</u>	<u>(129,064)</u>	<u>-</u>	<u>325,035</u>	<u>220,887</u>	<u>(477,935)</u>	<u>310,806</u>	<u>378,793</u>
Total Funds	<u>748,473</u>	<u>948,578</u>	<u>(693,853)</u>	<u>-</u>	<u>1,003,198</u>	<u>1,177,345</u>	<u>(1,190,298)</u>	<u>-</u>	<u>990,245</u>

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

12 Movement in funds

(Continued)

Purposes of restricted funds mentioned above are as below:

Integration Services - Funding allocated for the provision of frontline integration services to support refugees and asylum seekers, with a particular focus on Afghans. These services include, but are not limited to:

English classes for adults and young people, a key element of integration into the UK, facilitating access to further education, training, and employment.

Provision of training and workshops on job searches, CV writing, and interview skills to improve the employment prospects of refugees.

Volunteering project to recruit and support volunteers, who are vital to the ongoing provision of our services.

Assistance for newly arrived Afghans, helping them settle into homes, understand UK systems, and access education, employment, and psychosocial support.

Educating refugees on the use of digital media and online security.

Face-to-face, telephone, and online advice on a range of issues, including immigration, legal matters, housing, healthcare, benefits, education, and training - with access to translation and interpretation services.

Saturday Supplementary School for children and young people, offering tutoring in core subjects, soft skills development, and opportunities for socialising in a safe space.

Football training for children and young people, particularly Muslim girls, who benefit from culturally sensitive coaching by female coaches. The program helps develop social skills, leadership, teamwork, and confidence.

Culturally sensitive groups and activities designed specifically for women and girls, helping them to settle safely while also learning about the opportunities available in a more liberal society.

Guidance on social and economic issues, with specialist services and signposting to other projects.

Social and cultural events to mark specific occasions throughout the year, notably the Refugee Week Festival.

Health and wellbeing support to young people, adults and the elderly.

Covid-19 Pandemic Support - Funding to support the continued adaptation and recovery of services during the final stages of the pandemic and post-Covid period.

Support for Afghanistan -Funding allocated for providing emergency support in Afghanistan through our in-country staff following the Taliban takeover in August 2021.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 October 2023 are represented by:						
Tangible assets	52,160	-	52,160	65,937	-	65,937
Current assets/(liabilities)	343,430	611,452	954,882	285,710	678,163	963,873
Long term liabilities	(16,797)	-	(16,797)	(26,612)	-	(26,612)
	<u>378,793</u>	<u>611,452</u>	<u>990,245</u>	<u>325,035</u>	<u>678,163</u>	<u>1,003,198</u>

14 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	94,980	76,080
Between two and five years	321,925	304,320
In over five years	-	57,060
	<u>416,905</u>	<u>437,460</u>

The operating leases represent leases of amounting £416,905 to third parties. The leases are negotiated over terms of 3 years, 5 years and 10 years and rentals are fixed for respective years.

15 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(12,953)	254,725
Adjustments for:		
Depreciation and impairment of tangible fixed assets	17,388	21,979
Movements in working capital:		
(Increase)/decrease in debtors	(14,033)	1,250
Increase in creditors	24,660	379
Cash generated from operations	<u>15,062</u>	<u>278,333</u>

16 Related party transactions

There were no related party transactions during the year apart from reimbursements made to the Trustees as disclosed in Note no-7.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

17 Ultimate Controlling Party

The charity was under the control of the Board of Trustees throughout the year.

Accounts

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Paul Lehmann Noorzia Aimaq Nicky Slevin James Lopez Leena Ramlakhan
Charity number	1096908
Principal address	Unit 9 Griffin Centre Staines Road Feltham London TW14 0HS
Website	www.acaa.org.uk
Independent examiner	James Foskett Cansdales Audit LLP St Mary's Court The Broadway Old Amersham Bucks HP7 0UT
Bankers	Natwest 275 277 High Street Hounslow TW3 1ZA

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

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AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2022

The trustees present their annual report and financial statements for the year ended 31 October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

Afghanistan and Central Asian Association was founded in 2001 by Dr Nooralhaq Nasimi who arrived in the UK with his wife and young family seeking refuge from the Taliban. Since then, ACAA has supported refugees to overcome isolation and fulfil their potential in the United Kingdom.

Services provided by the charity help refugees to integrate and maximise their contribution to British society. In all its activities, ACAA seeks to promote and exhibit core British values of mutual respect, democracy, diversity and tolerance. The charity promotes these values to bring people together and to develop stronger, more resilient and caring communities.

The charity empowers all its participants, particularly women and children, through tailored activities which promote greater knowledge and understanding of their heritage. By informing and training participants, ACAA enables them to share their knowledge with the wider community. The focus on empowering Afghan, Central Asian, and Ukrainian women centres around enabling greater access to employment, promoting equality of opportunity and providing a supportive environment for women who have been subjected to discrimination and/or oppression.

Currently, ACAA offers service-provision in West London and Birmingham.

Charitable activities offered in the UK

The organisation has developed activities in response to identified needs of beneficiaries, which include:

- ESOL Classes
- Supplementary School
- Women's Empowerment Project (Conferences, Sewing Classes, Mental Health, Digital Skills, Employment Workshops, ArtRefuge, Music, Journalism, Zumba, Careers)
- Arabic and Quran Project
- After School Homework Club
- Pashto and Farsi Classes
- Community Fridge
- Zanan Project (Conversational English, Rights and Responsibilities in British society, Afghan and Persian cultures, Sharing Experiences)
- Volunteer Placements
- Afghan and Muslim Girls Football Club
- Advice (Legal, Housing, Employment, Immigration, Welfare, Interpretation and Translation, Support for Disadvantaged/ Unaccompanied Young People)
- Events (Refugee Week Festival, other social and cultural events)

ACAA in Afghanistan

Because of the changing political situation in Afghanistan, people who have worked with ACAA have been in dangerous conditions, some living in hiding or fleeing to neighbouring countries like Pakistan and Iran. As a result, we cannot continue our usual operations in Afghanistan and have redirected our focus towards finding our employees asylum, supporting relief efforts in Afghanistan through dedicated fundraising initiatives, as well as using conferences and social media to maintain public awareness about the dire human rights situation there.

We have been advocating for the resettlement of our staff to the UK given their employment with us, but they have not been eligible yet. We are being supported by the law firm DLA Piper who have taken on several priority cases. We have also applied and are advocating for resettlement to Canada for some of them since we carried out a gender equality project funded by the Canadian embassy. We are looking for any routes to safe countries outside of Afghanistan, Iran and Pakistan and have recently been trying to apply for their resettlement to Germany.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Volunteers

In 2021/22, ACAA established volunteer partnerships with leading universities which include University College London and Warwick University. The charity formed a new partnership with St Mary's University and received a glowing testimonial from a St Mary's volunteer:

"Working at the Afghanistan and Central Asian Association allowed me to gain real-world work experience I would not have been able to gain in another work setting. On my first day of work, I virtually had no previous work experience. In a matter of only one week worth of training, supervised by the Head of Partnerships and Volunteering, I learned how to manage meetings with charities, businesses, and government councils to form partnerships. Due to the ACAA's dynamic work culture, I was also trained to work on other projects including planning events and fairs that highlight the impact of the ACAA's work."

The trustees would like to take this opportunity to thank all of the volunteers who give their time and support so generously. Volunteers sit at the heart of ACAA's activities and without their dedication we would not be able to provide the services that we do. ACAA takes on volunteers from all ages and walks of life from students and local residents to previous beneficiaries. Volunteers are involved in every aspect of the organisation including management, personnel and human resources, marketing and communications, policy development, research and fundraising.

Achievements and performance

Charitable activities

In 2021/22 in the UK, these include:

- 280 individuals attended weekly ESOL classes per week, over 400 enrolling each year
- 150 children enrolled in the supplementary school
- 80 children enrolled in the Afghan and Muslim Girls Football Club
- 900 individuals improved their employability through volunteering and placements
- 6,000 families attended social and cultural events
- 350 women enrolled in the weekly women's workshops
- 800 individuals provided with face-to-face advice and holistic support
- 1,500 individuals accessed translation and interpretation services
- 1,200 individuals provided with welfare support
- 250 older people enrolled in the older people's virtual social club.
- 600 individuals provided with business and employment advice.
- 100 individuals attended the yoga and fitness classes.

Achievements

From November 2021 to October 2022, ACAA secured funding from Henry Smith Charity, The Mercers Charitable Foundation, Barrow Cadbury Trust, and City of London to name a few.

ACAA continued its advocacy for Afghan people in the aftermath of the Fall of Kabul. To mark a year since the Taliban took over Afghanistan, the charity held a panel event at the House of Commons in September 2022. High-profile speakers included Tom Tugendhat, who was then Chair of the Foreign Affairs Select Committee, and Yasmine Ahmed, UK Director of Human Rights Watch.

The charity was successful in amplifying the voice of Afghan women during the November 2021 to October 2022 window. ACAA marked International Women's Day by hosting another event in Parliament and MPs like Layla Moran came to express their solidarity with women in Afghanistan and refugees. The charity continued to make a tangible impact on the lives of Afghan women living in west London. Two players from ACAA-led Abresham FC project were selected as Ball Kids at the Euro 2022 tournament and the whole team attended a workshop with the Royal Philharmonic Orchestra in April. Finally, the charity continued to play an active role in lobbying government through its Women's Movement in Afghanistan to secure the rights of women living under the Taliban.

The Refugee Week Festival 2022 was held at Gunnersbury Park during the summer. Performers from Afghanistan and Central Asia drew crowds of up to 5,000 people. Coverage from international news agencies like BBC Persian and Iran International TV raised the profile of diaspora cultures and ACAA's services. The event provided an ideal platform to launch the festival once again in 2023.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Formal recognition of ACAA's contribution to refugee communities was made at Acquisition International Non-Profit Organisation Awards 2022. The charity received an award for Best Afghan Refugee Support Services – Southwest England. Dr Nasimi was a recipient of the British Citizen Award 2020 and ACAA was given a Queens Award for Voluntary Sector in 2018. As a result of this exposure, ACAA's profile has risen significantly, allowing for new partnerships and new staff hires.

Future Achievements & Developments

Funding applications that were in the pipeline during the November 2021 to October 2022 have since translated into awards. This includes a grant from the British and Foreign School Society that will be used to finance ACAA's supplementary school.

ACAA is to launch its Birmingham office in December 2022 and has hired a coordinator to deliver key services to refugees living in the city. ACAA is in the process of hiring ESOL teachers and fundraising volunteers. Several charities have started to refer Afghans to the Birmingham office and ACAA will start to advertise its services in bridging hotels to attract more refugees. The charity aims to launch additional offices in Manchester and Liverpool during 2023/2024.

ACAA is preparing the groundwork for its Refugee Week Festival 2023 which is expected to take place over the last weekend of June.

ACAA delivers ESOL classes for refugees and asylum seekers to help them integrate into British society. The coordinator aims to expand this project to other bridging hotels in the near future. The coordinator also intends to offer one-on-one classes as standard when funding becomes available.

The charity runs the Women's Empowerment Project to provide migrant women with a safe space to access practical support and wellbeing services. The coordinator will manage a range of new projects during 2023 in collaboration with partner organisations. ArtRefuge is an eight-week project starting on 18 January. In these sessions a community art table will allow participants to be creative in any way they want with the support of art therapists, poets, and more. Similarly, ACAA will conduct a five-week project in collaboration with the University of Arts London and Afghan and Syrian refugees' journalists, starting on 30 January 2023.

The Zanan Project is an EU-funded project working in collaboration with ELATT, an award-winning training provider to support the ESOL skills development and integration of Afghan women living in the UK. The project has created key relationships between ACAA and councils throughout west London which will have a positive impact on future funding applications to roll out a similar programme elsewhere.

The Women's Movement of Afghanistan plans to expand its lobbying efforts. The WMA aims to raise the profile of Afghan women's rights issues through ongoing protests outside Parliament and media campaigns.

Finally, ACAA has initiated a new project to support Ukrainian refugees in the UK. The project is in its outreach phase and the coordinator has planned an event to launch the service and celebrate Ukrainian Christmas Day in early January 2023.

Fundraising standards

ACAA is committed to fundraising in a way that we believe to be best practice, learning from guidance issued by the Fundraising Regulator and in line with our values. ACAA is registered with the Fundraising Regulator and adheres to the guidance issued by this body. ACAA has procedures and policies in place which govern our approach to fundraising, including compliance with GDPR. ACAA has received no complaints related to fundraising during this period.

Applications to trusts and foundations remained a key part of the charity's fundraising and as an organisation we submitted applications on a regular basis throughout the year for both new and existing work. The organisation continued to diversify its income streams by, for example, hiring out the centre for private events.

FINANCIAL REVIEW

Reserves policy

The charity aims to maintain reserves sufficient to meet its commitments to existing and envisaged project work for at least the forthcoming 12 months. Ultimately, its aim is to be in a position, with adequate funding, to cover activities over a longer period of time as well as to provide sufficient general unrestricted funds of at least 3 months to cover any short-term funding gaps and/or to cover closure costs of the organisation at some point in the future. The unrestricted reserves of the organisation at 31st October 2022 were £325,035. The charity is on track to meet their target.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Principal funding sources

The organisation's primary funders during the November 2021 to October 2022 period have been Henry Smith Charity, The Mercers Charitable Foundation, Tudor Trust, Penny Appeal, City of London, Barrow Cadbury, Save The Children, and Hacker Wolfs Young.

The charity is immensely grateful to all individuals and organisations who have provided grant funding or donations without which we would not be able to provide our services or further develop the objectives and activities of the organisation.

Risk management

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

The trustees assess the major risks to which the charity is exposed.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The charity is governed by its constitution, the latest version of which was adopted on 9th June 2019. The trustees met quarterly and reviewed, as standing agenda items, operational reports from the Director and staff and a financial report. Trustees also review risk and policies regularly.

The trustees who served during the year and up to the date of signature of the financial statements were:

Noorzia Aimaq
Nicky Slevin
Paul Lehmann
James Lopez
Leena Ramlakhan

Appointment of Trustees

All vacancies for trustees are advertised widely amongst the membership and on social media. Candidates can put themselves forward or can be nominated by members of the charity. All candidates are interviewed and preferred candidates are identified and invited to join the trustees, subject to references, formal vetting and approval by the full trustee board.

Vetting potential trustees

The trustees check that the candidates have not been disqualified from acting as trustees, and candidates are asked to confirm in writing that this is the case. Candidates are asked to consider and declare any existing or potential conflicts of interest. As the charity works with children and vulnerable adults, the trustees seek appropriate checks from the Disclosure and Barring Service. In light of the checks and declarations, the trustees will decide to go ahead and formalise the appointment of new trustees.

Making the appointment

The trustees check the charity's governing document to ensure that they appoint the new trustees in a proper and legal way. Prospective trustees are written to with information about their duties and the charity's expectations of them; they are asked to sign and return a copy of the letter. An information pack about the charity is sent to new trustees, and a full induction process is arranged. New trustees meet existing trustees and others involved with the charity, such as members of staff, volunteers and beneficiaries. The new trustees attend their first board meeting and are duly welcomed. All relevant parties, such as funders and the charity's solicitors and auditors, are notified of the new appointments.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Organisational structure

The organisation is an unincorporated Charity, which is governed by a board of trustees who have served throughout the year. The trustees are disclosed above under 'Trustees Information'.

The trustees are governed by the charity's constitution and meet on a quarterly basis to review progress on funding applications, examine on going project work, track long term strategy and monitor the activities of the organisation and its staff.

Trustees have complied with the duty in section 4 of the Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The day-to-day management of the organisation is delegated to Dr Nooralhaq Nasimi, who is neither a Trustee, nor a Shadow, nor a quasi-Trustee. Dr Nasimi implements and manages the policies, objectives and activities overseen by the board of trustees.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 OCTOBER 2022

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees



Trustee- Paul Lehmann

Date: 26.8.23

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

I report to the trustees on my examination of the financial statements of Afghanistan & Central Asian Association (the Charity) for the year ended 31 October 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

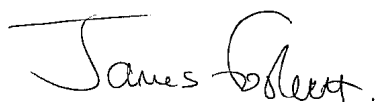
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of 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 as 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 financial statements to be reached.



James Foskett BSc (Hons), FCA, DChA
Cansdales Audit LLP
Chartered Accountants
St. Marys Court
The Broadway
Old Amersham
Bucks HP7 0UT

30 August 2023
Dated:

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Income and endowments from:</u>					
Grants and Donations	2	262,122	683,661	945,783	962,031
Other income	3	2,795	-	2,795	1,250
Total income		<u>264,917</u>	<u>683,661</u>	<u>948,578</u>	<u>963,281</u>
<u>Expenditure on:</u>					
Charitable activities	4	<u>129,064</u>	<u>564,789</u>	<u>693,853</u>	<u>616,232</u>
Net income for the year/ Net movement in funds		135,853	118,872	254,725	347,049
Fund balances at 1 November 2021		<u>189,182</u>	<u>559,291</u>	<u>748,473</u>	<u>401,424</u>
Fund balances at 31 October 2022		<u><u>325,035</u></u>	<u><u>678,163</u></u>	<u><u>1,003,198</u></u>	<u><u>748,473</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

BALANCE SHEET

AS AT 31 OCTOBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		65,937		38,289
Current assets					
Debtors	9	1,250		2,500	
Cash at bank and in hand		999,824		764,830	
		<u>1,001,074</u>		<u>767,330</u>	
Creditors: amounts falling due within one year	10	<u>(37,201)</u>		<u>(20,685)</u>	
Net current assets			963,873		746,645
Total assets less current liabilities			1,029,810		784,934
Creditors: amounts falling due after more than one year	11		(26,612)		(36,461)
Net assets			<u>1,003,198</u>		<u>748,473</u>
Income funds					
Restricted funds	12		678,163		559,291
Unrestricted funds			325,035		189,182
			<u>1,003,198</u>		<u>748,473</u>

The financial statements were approved by the Trustees on 11.8.23



Trustee- Paul Lehmann

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	14		278,333		345,330
Investing activities					
Purchase of tangible fixed assets		(49,627)		(19,932)	
Net cash used in investing activities			(49,627)		(19,932)
Financing activities					
Proceeds from borrowings		17,422		-	
Repayment of loans		(11,134)		(3,933)	
Net cash generated from/(used in) financing activities			6,288		(3,933)
Net increase in cash and cash equivalents			234,994		321,465
Cash and cash equivalents at beginning of year			764,830		443,365
Cash and cash equivalents at end of year			999,824		764,830

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

Charity information

Afghanistan & Central Asian Association Is A Charity Having Registered Office At Unit 9, Griffin Centre, Staines Road, Feltham, TW14 0HS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on Reducing Balance Method
Fixtures and fittings	25% on Reducing Balance Method
Computers	25% on Reducing Balance Method
Motor vehicles	25% on Reducing Balance Method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Taxation

The Charity is a registered Charity and, therefore, is not liable to Income Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Judgement and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

2 Grants and Donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	262,122	683,661	945,783	282,565	679,466	962,031

3 Other income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Notional interest on Bounceback loan	2,795	1,250

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

4 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	268,067	286,474
Depreciation and impairment	21,979	12,763
Office Costs	38,631	34,131
Stationery	4,956	1,023
Telephone	3,624	1,315
Advertising	3,067	2,773
Office Rent	85,282	88,290
Charitable Activities	82,451	89,281
Project Expenditure	62,577	-
Insurance	4,386	6,034
Sundry	291	3,115
Premises Cost	2,184	1,834
Light & Heat	5,606	9,585
Professional fee	84,482	54,887
Accountancy & Independent Examination fee	5,380	-
Accountancy & Audit fee	-	5,315
Interest on BB Loan	1,790	1,754
Other charitable expenditure	19,100	17,658
	<u>693,853</u>	<u>616,232</u>

Charitable Activities include Events, Football Project, Hall Hire, Health Project and other core expenses.

Other Charitable Expenditure includes Travel and Meetings, Teaching Expenses, Repairs and Maintenance and other miscellaneous expenses.

Professional Fees include: Consultancy, Accounting, Evaluation and other professional expenses.

Analysis by fund

Unrestricted funds	129,064	110,974
Restricted funds	564,789	505,258
	<u>693,853</u>	<u>616,232</u>

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

5	Operating Surplus	2022	2021
		£	£
	Operating surplus is shown after charging :-		
	Depreciation of owned tangible fixed assets	21,979	12,763
	Operating lease rentals- land and buildings	85,282	88,290
	Independent examiner's fee/Auditor's remuneration	3,240	3,000
	Non-Independent examiner's fee/Non-Auditor's remuneration	2,140	1,980
		<u> </u>	<u> </u>

6 Trustees

None of the Trustees received any remuneration during the year (2021 – £nil)

None of the (2021 - Two) Trustees were reimbursed (2021 - £742) during the year for expenses incurred on behalf of the charity.

7 Employees

The monthly average number of persons were 15 (2021 -13) employed by the charity during the year expressed as full time equivalents.

Employment costs	2022	2021
	£	£
The aggregate payroll costs were as follows:		
Wages and salaries	244,751	265,151
Social security costs	20,639	17,935
Other pension costs	2,677	3,388
	<u> </u>	<u> </u>
	268,067	286,474
	<u> </u>	<u> </u>

There was one (2021 – one between £60,000 to £70,000) employee whose annual employee benefits (excluding employer pension costs) were between £70,000 to £80,000.

The key management personnel of the charity comprises of one member of staff . The total employee benefits (excluding employer pension contributions) received by key management personnel for their services to the charity was £70,754 (2021-£72,044).

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

8 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 November 2021	2,038	2,965	36,328	43,494	84,825
Additions	1,318	6,509	2,026	39,774	49,627
At 31 October 2022	3,356	9,474	38,354	83,268	134,452
Depreciation and impairment					
At 1 November 2021	510	1,297	24,833	19,896	46,536
Depreciation charged in the year	712	2,044	3,380	15,843	21,979
At 31 October 2022	1,222	3,341	28,213	35,739	68,515
Carrying amount					
At 31 October 2022	2,134	6,133	10,141	47,529	65,937
At 31 October 2021	1,528	1,668	11,495	23,598	38,289

9 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	1,250	2,500

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	25,743	9,606
Other taxation and social security	1,460	4,179
Other creditors	9,998	6,900
	37,201	20,685

11 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank Loan	26,612	36,461

The long-term bank loan is Bounce back Loan of £50,000 received in the year 2020 for which interest is being charged at the rate of 2.5% annually and should be repaid by 2025 at the end of 5 years.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

12 Movement in funds

	Balance at 1 November 2020	Incoming resources	Resources expended	Transfers	Balance at 1 November 2021	Incoming resources	Resources expended	Transfers	Balance at 31 October 2022
	£	£	£	£	£	£	£	£	£
Restricted funds									
Supplementary School for Children									
BBC Children in Need (Small Grant)	(4,079)	72,012	27,008	-	40,925	12,698	53,623	-	-
Awards for All (2015)	742	-	742	-	-	-	-	-	-
BBC Children in Need (Large Grant)	5,223	-	5,223	-	-	-	-	-	-
SJP	1,000	-	1,000	-	-	-	-	-	-
Lewisham Health Project	-	-	108	108	-	-	-	-	-
Integration Services									
Swire Charitable Trust	-	10,000	-	-	10,000	-	3,780	-	6,220
Penny Appeal	11,555	66,771	54,197	-	24,129	-	13,013	-	11,116
Lewisham Church Refugee Fund	400	-	400	-	-	-	-	-	-
Orr Mackintosh Foundation	-	25,000	-	-	25,000	-	7,824	-	17,176
Royal Holloway University	-	8,000	2,267	-	5,733	-	-	-	5,733
Penny Appeal	-	32,049	-	-	32,049	-	-	-	32,049
British Refugee Council	-	-	-	-	-	17,827	-	-	17,827
London Borough of Ealing	-	-	-	-	-	7,823	7,823	-	-
London Borough of Lewisham	-	-	-	-	-	4,654	123	-	4,531
The National Lottery — (Main Grant)	-	-	-	-	-	122,832	92,125	-	30,707
SacklerTrust	-	-	-	-	-	20,000	11,123	-	8,877
Save the Children	-	-	-	-	-	30,000	-	-	30,000
Vision Foundation	-	-	-	-	-	1,690	-	-	1,690
Worcestershire Council	-	-	-	-	-	2,690	-	-	2,690
East London ATT	-	-	-	-	-	35,070	27,121	-	7,949
Jac Trust	-	-	-	-	-	7,823	7,823	-	-
Richmond Parish Lands Charity	-	-	-	-	-	14,013	7,203	-	6,810
Resettlement Support for newly arrived Afghans									
Drapers Charitable Fund	-	15,000	1,000	-	14,000	-	8,052	-	5,948

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

12	Movement in funds	(Continued)								
	Football project									
	Comic Relief	-	48,860	39,611	-	9,249	57,707	29,582	-	37,374
	Football Foundation	-	500	-	-	500	-	500	-	-
	Greater London Authority	8,831	2,985	7,213	-	4,603	-	4,603	-	-
	Building Resilience & Digital Awareness									
	Shared Endeavour Fund	9,825	-	3,952	-	5,873	-	5,873	-	-
	AB Charitable Trust	-	20,000	-	-	20,000	-	7,823	-	12,177
	Core Cost	-	-	-	-	-	12,187	9,382	-	2,805
	BLFCAP - Big Lottery Cap	-	-	800	800	-	-	-	-	-
	ESC Lottery	2,475	-	2,337	-	138	-	138	-	-
	Lloyds TSB Foundation	-	-	4,364	4,364	-	-	-	-	-
	Employment Projects for Refugees									
	DWP	-	33,280	31,789	-	1,491	16,645	17,783	-	353
	DWP kickstarter	-	-	5,822	5,822	-	-	-	-	-
	ESOL Classes									
	City of London	-	9,875	-	-	9,875	20,647	-	-	30,522
	City Bridge Trust	13,448	-	5,164	-	8,304	-	8,173	-	131
	City Bridge Trust (2020)	-	9,875	8,839	-	1,036	-	1,021	-	15
	Deptford Challenge Trust	6,122	-	-	-	6,122	-	-	-	6,122
	LLC (2020)	2,841	-	2,841	-	-	-	-	-	-
	Big Lottery Fund (2018-2021)	23,689	25,830	24,914	-	24,606	-	24,606	-	-
	City Bridge Trust (2019)	-	-	12,750	12,750	-	-	-	-	-
	Paddington Development Hayes	-	(3,896)	-	3,896	-	-	-	-	-
	People's Health Trust	-	11,422	2,855	-	8,567	-	-	-	8,567
	London Community Response	-	9,898	10,132	234	-	-	-	-	-
	Covid-19 pandemic Support									
	Big Lottery Fund (Covid Response)	61,832	-	60,148	-	1,684	7,323	2,292	-	6,715
	City Bridge Trust (Covid Response)	49,974	-	15,496	-	34,477	-	30,931	-	3,546
	London Community fund (Covid Response)	-	24,304	12,500	-	11,804	6,492	-	-	18,296
	London Community Fund (Covid Response)	-	-	(1,214)	1,214	-	-	-	-	-
	Charity of Sir Richard Whittington	14,756	-	14,663		93	-	93	-	

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

12	Movement in funds	(Continued)								
	City of Londont (Covid Response)	-	29,625	6,674	-	22,951	12,221	7,823	-	27,349
	Penny Appeal	-	3,407	-	-	3,407	-	-	-	3,407
	Ground Work UK	-	29,594	4,000	-	25,594	22,183	27,450	-	20,327
	Garfield Weston Foundation	-	-	-	-	-	30,000	11,052	-	18,948
	Anti-Tribalism	-	2,500	-	-	2,500	-	-	-	2,500
	Awards for All (2020)	5,113	-	8,340	3,227	-	-	-	-	-
	Drax Foundation	-	500	328	-	172	-	172	-	-
	Heathrow Community Fund	-	5,000	3,000	-	2,000	-	-	-	2,000
	QBE Foundation	-	10,000	-	-	10,000	-	-	-	10,000
	Sanctuary HA	-	1,800	-	-	1,800	-	1,800	-	-
	Souter Charitable Trust	1,500	-	-	-	1,500	-	1,500	-	-
	Severn Trent	3,220	-	3,220	-	-	-	-	-	-
	Staffordshire (Covid Response)	-	(18,280)	-	18,280	-	-	-	-	-
	The Bridge Renewal	-	-	5,381	5,381	-	-	-	-	-
	Worcestershire Council (2020)	-	-	2,690	2,690	-	-	-	-	-
	Vision Foundation (2020)	1,000	-	2,690	1,690	-	-	-	-	-
	Barrow Cadbury 2020	19,062	30,563	-	-	49,625	10,000	24,968	-	34,657
	Community Action Sutton	6,300	-	5,342	-	958	-	958	-	-
	CAF (2020)	5,132	-	5,132	-	-	-	-	-	-
	Moondance Foundation	-	9,000	1,500	-	7,500	-	6,218	-	1,282
	People Postcode Trust	9,404	-	9,404	-	-	-	-	-	-
	London Catalyst	-	3,000	3,000	-	-	-	-	-	-
	Lewisham Health Project	-	-	-	-	-	4,654	123	-	4,531
	Mercers (2021)	-	59,468	-	-	59,468	39,912	51,249	-	48,131
	Support Afghanistan									
	Canada Fund	9,578	3,153	6,159	-	6,572	-	-	-	6,572
	Brian Mercer CT	5,000	-	1,300	-	3,700	-	3,200	-	500
	Alan and Nesta Ferguson CT	-	10,000	-	-	10,000	-	7,823	-	2,177
	Field Family Trust (2020)	-	-	-	-	-	11,000	-	-	11,000
	Women's Project						-			
	Henry Smith Charity	12,397	46,371	16,418	-	42,350	58,617	42,705	-	58,262

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

12	Movement in funds								(Continued)
Awards for All	358	-	358	-	-	12,192	2,194	-	9,998
Building Connections Fund	12,088	-	11,058	-	1,030	-	-	-	1,030
Volunteering project									
Tudor Trust	25,821	32,000	49,914	-	7,907	54,000	-	-	61,907
Other Restricted funds	-	-	-	-	-	30,759	(6,882)	-	37,641
Other Unrestricted funds	38,029	-	-	(38,029)	-	-	-	-	-
	<u>362,656</u>	<u>679,466</u>	<u>505,258</u>	<u>22,427</u>	<u>559,291</u>	<u>683,661</u>	<u>564,789</u>	<u>-</u>	<u>678,163</u>
Unrestricted funds	<u>38,768</u>	<u>283,815</u>	<u>110,974</u>	<u>(22,427)</u>	<u>189,182</u>	<u>264,917</u>	<u>129,064</u>	<u>-</u>	<u>325,035</u>
Total Funds	<u>401,424</u>	<u>963,281</u>	<u>616,232</u>	<u>-</u>	<u>748,473</u>	<u>948,578</u>	<u>693,853</u>	<u>-</u>	<u>1,003,198</u>

Purposes of restricted funds mentioned above are as below:

- 1. Supplementary School for Children** - Support for a Saturday Supplementary School for children and young people providing tutoring in core subjects, soft skills, and a chance for socialising in a safe space.
- 2. Integration Services** – Funding for the provision of frontline integration services to support refugees and asylum seekers, with a particular focus on Afghans.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

12 Movement in funds

(Continued)

3. Resettlement Support for newly arrived Afghans - Provision of specific support to Afghans arriving in the UK to help with settling into houses, understanding the UK systems, education and employment support and psychosocial support.

4. Football Project - Football training for children in young people with a specific focus on Muslim girls who benefit from the coaching provided in a culturally sensitive environment with female coaches. Helping to develop social skills, leadership, teamwork and building confidence.

5. Building Resilience & Digital Awareness - Project to educate refugees around use of digital media and on-line security.

6. Employment Projects for Refugees - Provision of training and workshops in job searches, CV writing, interview skills to improve the employment prospects of refugees.

7. ESOL classes - English language classes for adults and young which is a key element to integration into the UK and access to further education, training and employment.

8. Covid-19 Pandemic Support - Support for continued adaptation and recovery of services during the final part of the pandemic and post Covid.

9. Women's Project - Provision of specific groups, activities, and support for women and girls that are culturally sensitive, allowing female refugees to settle in a safe appropriate way but also enabling them learn about new opportunities of living in a very liberal country, with greater opportunities for women.

10. Volunteering Project - Funding for the provision of a dedicated volunteer coordinator to recruit and provide support to our volunteers who are vital to the ongoing provision of our services.

11. Support for Afghanistan - Funds to provide emergency support in Afghanistan through our staff in country after the Taliban takeover in August 2021.

12. Core Costs - Provision of core running costs for the organisation supporting management and administrative functions.

13. Advice for Refugees - Our advice service provides face to face, via telephone and online advice on a range of issues from immigration and legal issues, housing, health care, benefits advice and education and training.

14. Community Support and Women's legal advice in Afghanistan - These funds have supported various projects to set up community support and advice centres along with Women's legal advice centres in Afghanistan.

15. Online Project for Social & Economic Challenges - Online advice for refugees dealing with issues affecting them either socially or economically or both. Providing advice on specialist services and signposting to our other projects.

16. Women's Support Group - Provision of specific groups, activities, and support for women and girls that are culturally sensitive, allowing female refugees to settle in a safe appropriate way but also enabling them learn about new opportunities of living in a very liberal country, with greater opportunities for women.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 October 2022 are represented by:						
Tangible assets	65,937	-	65,937	38,289	-	38,289
Current assets/(liabilities)	285,710	678,163	963,873	187,354	559,291	746,645
Long term liabilities	(26,612)	-	(26,612)	(36,461)	-	(36,461)
	<u>325,035</u>	<u>678,163</u>	<u>1,003,198</u>	<u>189,182</u>	<u>559,291</u>	<u>748,473</u>

14 Cash generated from operations

	2022 £	2021 £
Surplus for the year	254,725	347,049
Adjustments for:		
Depreciation and impairment of tangible fixed assets	21,979	12,763
Movements in working capital:		
(Increase)/decrease in stocks	-	700
Decrease in debtors	1,250	1,375
Increase/(decrease) in creditors	379	(16,557)
Cash generated from operations	<u>278,333</u>	<u>345,330</u>

15 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	76,080	76,080
Between two and five years	304,320	304,320
In over five years	57,060	133,140
	<u>437,460</u>	<u>513,540</u>

The operating leases represent leases of amounting £76,080 to third parties. The leases are negotiated over terms of 10 years and rentals are fixed for 10 years. All leases include a provision for five-yearly upward rent reviews according to prevailing market conditions. There are no options in place for either party to extend the lease terms.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

16 Related party transactions

There were no related party transactions during the year apart from reimbursements made to the Trustees as disclosed in Note no-7.

17 Ultimate Controlling Party

The charity was under the control of the Board of Trustees throughout the year.

Accounts

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Noorzia Aimaq Maria Mahmoodi Karimzad Paul Lehmann Yasmine Zolfaghari-Nia Sayed Hadi Sina
Charity number	1096908
Principal address	Unit 9 Griffin Centre Staines Road Feltham London TW14 0HS
Website	https://acaa.org.uk
Auditor	Cansdales Audit LLP Chartered Accountants & Registered Auditors Bourbon Court Nightingales Corner Little Chalfont Buckinghamshire HP7 9QS
Bankers	NatWest Bank plc 80 Lewisham Way Lewisham London SE13 5JJ

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

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AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees present their annual report and financial statements for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

Afghanistan and Central Asian Association (ACAA) was founded in 2001 by Dr Nooralhaq Nasimi who had arrived in the UK with his wife and young family seeking refuge from the Taliban. Since then, the ACAA has supported refugees and newcomers in overcoming the social isolation which can come with migration and run services to enable migrants to fulfil their potential in their new home.

The charity aims to empower beneficiaries so that they can engage with and contribute to British society. We help them to better understand UK life and culture by providing social, cultural, language and educational activities. The core belief at the heart of the Afghanistan and Central Asian Association is bringing communities together.

The charity aims to educate and empower all its participants, particularly women and children, through tailored activities that promote greater knowledge and understanding of their heritage and culture. By informing, engaging and training participants, the ACAA enables them to share their knowledge with the wider community. The focus on empowering Afghan and Central Asian women centres around enabling greater access to employment, promoting equality of opportunity and providing a supportive environment for women who have been subjected to discrimination and/or oppression.

The charity also aims to benefit British society through the successful integration of people to enable their maximum contribution to society. In all our services and activities, the charity seeks to promote and exhibit core British values of mutual respect, democracy, diversity and tolerance. The ACAA believes that through promoting these values we can help achieve our central aim of bringing communities together. The charity believes that through promoting and exemplifying these values in all our work we can encourage integration and interfaith dialogue as well as develop stronger, more resilient and caring communities.

Currently, the ACAA offers service-provision in Hounslow, Ealing, Croydon, Merton, Lewisham, Greenwich, Epsom and Staffordshire.

Charitable activities

In the UK, these include:

- Covid-19 Telephone Helpline
- English for Speakers of Other Languages (ESOL) and citizenship classes for adults (online provision during the pandemic period)
- Extra Curriculum Support (English, Maths and Science) for children and young people
- Mother Tongue classes for children and young people (online during the pandemic period)
- Holistic support for disadvantaged, unaccompanied children and young people
- Women's support groups such as the Zanan (Women's) Tea Corner
- Older people's virtual social club
- Legal Advice Clinic (Virtual Community Advice Clinic during the pandemic period)
- Welfare contact service
- Interpretation and translation services
- Business and employment advice
- Voluntary and student placements (online during the pandemic period)
- Social and cultural events (online during the pandemic period)
- Music, yoga and fitness classes (online during the pandemic period)
- Language classes: Farsi, Pashto, Arabic
- Conferences addressing issues such as integration, hate crime and radicalisation
- Establishing a Youtube Channel (Abresham TV) to deliver online services.
- Emergency support of newly arrived Afghan refugees with provision of basic necessities and coordinating donations to meet this need.
- Afghan and Muslim Girls Football Club

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

ACAA in Afghanistan

Because of the changing political situation in Afghanistan, our staff members there have been in dangerous conditions, some living in hiding or having fled to neighbouring countries like Pakistan and Iran. As a result, we cannot continue our usual operations in Afghanistan and have redirected our focus towards finding our employees asylum, supporting relief efforts in Afghanistan through dedicated fundraising initiatives, as well as using conferences and social media to maintain public awareness about the dire human rights situation there.

Volunteers

The Trustees would like to take this opportunity to thank all of the volunteers who give their time and support so generously. Volunteers are the core of Afghanistan and Central Asian Association and without their dedication we would not be able to provide the services that we do. ACAA takes on volunteers from all ages and walks of life from students and local residents to previous clients of ours. Volunteers are involved in every aspect of the organisation including management, personnel and human resources, marketing and communications, policy development, research and fundraising.

Achievements and performance

Charitable activities

In the UK, these include:

- 180 individuals attended weekly ESOL classes per week, over 300 enrolling each year
- 200 children enrolled in the supplementary school
- 80 children enrolled in the Afghan and Muslim Girls Football Club
- 450 individuals improved their employability through volunteering and placements
- 750 families attended social and cultural events
- 350 women enrolled in the weekly women's workshops
- 800 individuals provided with face-to-face advice and holistic support
- 750 individuals accessed translation and interpretation services
- 600 individuals provided with welfare support
- 250 older people enrolled in the older people's virtual social club.
- 600 individuals provided with business and employment advice.
- 80 individuals attended the yoga and fitness classes.

Achievements

In 2021 the charity has successfully received funding from Comic Relief, Penny Appeal, Henry Smith Charity, Tudor Trust and City Bridge Trust, among others.

The ACAA also received praise from the British Embassy in Kabul this year for our advocacy on behalf of the Afghan diaspora.

Because of the crisis in Afghanistan, ACAA's office in Feltham became the focal point for both the Afghan diaspora seeking support and national and international media for coverage on the diaspora's response to the crisis. We were also able to raise around £35,000 in August-September 2021 through an online fundraiser dedicated to supporting the Afghan refugees in the UK who had been evacuated from Kabul at that time.

Some of our TV coverage included BBC Breakfast, BBC London News and Sky News. Importantly, this coverage included interviews at our centre in Feltham with beneficiaries whose family were attempting to leave Afghanistan. This helped to humanise the situation in Afghanistan and raise public concern for the Afghan people, which is a central aim of the ACAA's work.

Our work was also highlighted by various newspapers as central to the welcome and support of Afghan refugees arriving in the UK in August-September 2021. For example, the Guardian newspaper wrote an important story about the lack of support during 'Operation Warm

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Welcome', in which it emphasised how the valuable and outsized contribution of the ACAA was filling the vacuum of government support.

As a result of this exposure, ACAA's profile has risen significantly allowing for new opportunities such as a partnership with Save the Children and new unrestricted funding to enable hiring more staff. For example, we were able to hire a Women's Empowerment Manager and Volunteer Coordinator) and could therefore cover the organisation's responsibilities to a higher standard and expand our service provision. We also saw a significant rise in public interest in volunteering at ACAA and as a result we were able to benefit from the kindness of experienced professionals who have volunteered their time with us.

The ACAA has also been focused on hosting forums to debate the situation in Afghanistan following the return of the Taliban in order to maintain awareness of the situation. A conference in September attracted hundreds of attendees and allowed us to later host larger conferences both at our Feltham centre and in the Houses of Parliament, which were attended by MPs and other notable experts.

Future Objectives

ACAA recently received a grant from Hampshire Council to provide support to recent arrivals from Afghanistan in bridging hotels there. As a result, ACAA is recruiting for a Project Manager for Hampshire activities. This achievement relates to the current focus for the future on expanding services beyond London. The goal at this point is to receive funding to develop operations in Birmingham, where the second largest Afghan community lives in the UK.

Future Developments

The ACAA has been working on formulating an Afghan Diaspora Council to bring together members of the Afghan diaspora internationally and in doing so raise the profile of Afghanistan's issues on the global stage. This was formally announced in late 2021, but there are plans to strengthen its profile and develop its aims and structure.

The charity also plans to continue the extension of its services wherever possible to newly arrived Afghan refugees, both in Feltham and other parts of the country where possible.

For the ACAA's ESOL program it is hoped that the number of classes in existing locations can be increased, in addition to increasing the number of locations. It is hoped that ESOL classes may be extended to bridging hotels where many of the evacuation of Kabul cohort of refugees are staying. The ACAA would also like to offer ESOL classes on a remote basis to ex-staff and volunteers in Afghanistan who wish to improve their English.

Regarding the Supplementary School for school-age children, we plan to strengthen collaboration between our support staff and local schools. We hope that this will improve the performance of the children by creating a more joined-up approach.

The ACAA football club also has plans to expand in the coming year. It has so far been a girls-only activity, but hopes to expand this year by offering classes for boys.

The women's empowerment project aims to increase the number of beneficiaries and expand the range of workshops and activities it offers now that it has been able to hire a women's empowerment project officer. There are plans for a fashion shoot at the ACAA's Refugee Week summer festival and the ACAA recently received funding for 'women's conversation circles' which will combine ESOL with women's empowerment. The ACAA hopes that it will give some of the many women who arrived in the UK from Afghanistan in 2021, the opportunity to be empowered and lead a fulfilling and integrated new life here.

Fundraising activities

ACAA continues to expand its fundraising activities. Applications to trusts and foundations are a key part of our fundraising and as an organisation we submit applications on a regular basis throughout the year for both new and existing work. Now that the restrictive measures of the pandemic are easing the organisation intends to diversify its income through the hiring out of the centre to external organisations and private individuals which will provide unrestricted income. Individual donors were increased during the year, mainly due to the emergency in Afghanistan, and the organisation will build on this base to further develop regular individual donations going forward.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Reserves policy

The charity aims to maintain reserves sufficient to meet its commitments to existing and envisaged project work for at least the forthcoming 12 months. Ultimately, its aim is to be in a position, with adequate funding, to cover activities over a longer period of time as well as to provide sufficient general unrestricted funds of at least 3 months to cover any short-term funding gaps and/or to cover closure costs of the organisation at some point in the future. The unrestricted reserves of the organisation at 31st October 2021 were £189,182.

Principal funding sources

The organisations primary funders during this year have been Henry Smith Charity, Tudor Trust BBC Children in Need, Comic Relief, The National Lottery Community Fund, Barrow Cadbury, AB Charitable Trust, Lloyds Bank Foundation and City Bridge Trust.

The charity is immensely grateful to all individuals and organisations who have provided grant funding or donations without which we would not be able to provide our services or further develop the objectives and activities of the organisation.

Risk management

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

The trustees assess the major risks to which the charity is exposed.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The charity is governed by its constitution, the latest version of which was adopted on 9th June 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

Noorzia Aimaq	(Appointed 16/12/2020)
Maria Mahmoodi Karimzad	
Paul Lehmann	
Yasmine Zolfaghari-Nia	(Appointed 16/12/2020)
Thomas Peet	(Resigned 29/06/2021)
Naeimeh Salemi	(Resigned 29/06/2021)
Sayed Hadi Sina	

Appointment of Trustees

All vacancies for Trustees are advertised widely amongst the Membership and on social media. Candidates can put themselves forward or can be nominated by members of the Charity. Preferred candidates are identified and invited to join the trustees, subject to references, formal vetting and approval by the full trustee board.

Vetting potential trustees

The trustees check that the candidates have not been disqualified from acting as trustees, and candidates are asked to confirm in writing that this is the case. Candidates are asked to consider and declare any existing or potential conflicts of interest. As the charity works with children and vulnerable adults, the trustees seek appropriate checks from the Disclosure and Barring Service. In light of the checks and declarations, the trustees will decide to go ahead and formalise the appointment of new trustees.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Making the appointment

The trustees check the charity's governing document to ensure that they appoint the new trustees in a proper and legal way. An information pack about the charity is sent to new trustees, and a full induction process is arranged. New trustees meet existing trustees and others involved with the charity, such as members of staff, volunteers and beneficiaries. The new trustees attend their first board meeting and are duly welcomed. All relevant parties, such as funders and the charity's solicitors and auditors, are notified of the new appointments.

Organisational structure

The organisation is an unincorporated Charity, which is governed by a board of trustees who have served throughout the year. The trustees are disclosed below under 'Trustees Information'.

The trustees are governed by the charity's constitution and meet on a quarterly basis to review progress on funding applications, examine on going project work, track long term strategy and monitor the activities of the organisation and its staff.

Trustees have complied with the duty in section 4 of the Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The day-to-day management of the organisation is delegated to Dr Nooralhaq Nasimi, who is neither a Trustee, nor a Shadow, nor a quasi-Trustee. Dr Nasimi implements and manages the policies, objectives and activities overseen by the board of trustees.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees



Trustee - Paul Lehmann

Date: 17.08.2022

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Opinion

We have audited the financial statements of Afghanistan & Central Asian Association (the 'Charity') for the year ended 31 October 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation and OFSTED standards.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Cansdales Audit LLP

Chartered Accountants
Statutory Auditor



Bourbon Court
Nightingales Corner
Little Chalfont
Bucks
HP7 9QS

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £ As restated
<u>Income and endowments from:</u>					
Donations and legacies	2	282,565	679,466	962,031	936,643
Other income	3	1,250	-	1,250	10,098
Total income		<u>283,815</u>	<u>679,466</u>	<u>963,281</u>	<u>946,741</u>
<u>Expenditure on:</u>					
Charitable activities	4	<u>110,974</u>	<u>505,258</u>	<u>616,232</u>	<u>671,593</u>
Net incoming resources before transfers		172,841	174,208	347,049	275,148
Gross transfers between funds		<u>(22,427)</u>	<u>22,427</u>	<u>-</u>	<u>-</u>
Net income for the year/ Net movement in funds		150,414	196,635	347,049	275,148
Fund balances at 1 November 2020		<u>38,768</u>	<u>362,656</u>	<u>401,424</u>	<u>126,276</u>
Fund balances at 31 October 2021		<u><u>189,182</u></u>	<u><u>559,291</u></u>	<u><u>748,473</u></u>	<u><u>401,424</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

BALANCE SHEET

AS AT 31 OCTOBER 2021

	Notes	2021 £	£	2020 £	£ As restated
Fixed assets					
Tangible assets	8		38,289		31,120
Current assets					
Stocks	9	-		700	
Debtors	10	2,500		3,875	
Cash at bank and in hand		764,830		443,365	
		767,330		447,940	
Creditors: amounts falling due within one year	11	(20,685)		(31,568)	
Net current assets			746,645		416,372
Total assets less current liabilities			784,934		447,492
Creditors: amounts falling due after more than one year	12		(36,461)		(46,068)
Net assets			748,473		401,424
Income funds					
Restricted funds	13		559,291		362,656
Unrestricted funds			189,182		38,768
			748,473		401,424

The financial statements were approved by the Trustees on 17.08.2022

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Trustee - Paul Lehmann

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2021

	Notes	2021 £	£	2020 £	£ As restated
Cash flows from operating activities					
Cash generated from operations	15		345,330		298,745
Investing activities					
Purchase of tangible fixed assets		(19,932)		(16,275)	
Net cash used in investing activities			(19,932)		(16,275)
Financing activities					
Proceeds of BB bank loans		-		50,000	
Repayment of BB bank loans		(3,933)		-	
Net cash (used in)/generated from financing activities			(3,933)		50,000
Net increase in cash and cash equivalents			321,465		332,470
Cash and cash equivalents at beginning of year			443,365		89,890
Cash and cash equivalents at end of year			764,830		443,365

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

Charity information

Afghanistan & Central Asian Association Is A Charity Having Registered Office At Unit 9, Griffin Centre, Staines Road, Feltham, TW14 0HS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on Reducing Balance Method
Fixtures and fittings	25% on Reducing Balance Method
Computers	25% on Reducing Balance Method
Motor vehicles	25% on Reducing Balance Method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £ As restated	2020 £ As restated	2020 £ As restated
Donations and gifts	282,565	679,466	962,031	140,665	795,978	936,643

3 Other income

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Other income	-	10,098
Notional interest on Bounceback loan	1,250	-
	1,250	10,098

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

4 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	286,474	279,844
Depreciation and impairment	12,763	10,373
Office	34,131	80,474
Stationery	1,023	20,105
Telephone	1,315	3,350
Advertising	2,773	8,127
Rent	88,290	94,380
Charitable Activities	89,281	44,646
Membership Fee	-	40
Insurance	6,034	2,202
Sundry	3,115	1,460
Premises Cost	1,834	6,411
Light & Heat	9,585	6,542
Professional Fee	54,887	76,457
Auditor's Remuneration	5,315	7,619
Interest on BB Loan	1,754	-
Other charitable expenditure	17,658	29,563
	<u>616,232</u>	<u>671,593</u>

Charitable Activities include Event, Football Project, Gardening Project, Hall Hire, Health Project and other core expenses.

Other Charitable Expenditure includes Travel and Meetings, Teaching Expenses, Repairs and Maintenance and other miscellaneous expenses.

Analysis by fund

Unrestricted funds	110,974	149,050
Restricted funds	505,258	522,543
	<u>616,232</u>	<u>671,593</u>

5 Operating Surplus

	2021 £	2020 £
Operating surplus is shown after charging :-		
Depreciation of owned tangible fixed assets	12,763	10,373
Operating lease rentals- land and buildings	88,290	94,380
Auditor's remuneration	5,315	7,619
	<u></u>	<u></u>

Included in auditor's remuneration is preparation of financial statements.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

6 Trustees

Two (2020 - Two) Trustees were reimbursed £742 (2020 - £1,471) during the year for expenses incurred on behalf of the charity.

7 Employees

There were 13 (2020 -21) employees during the year.

Employment costs	2021 £	2020 £
Wages and salaries	265,151	255,778
Social security costs	17,935	19,940
Other pension costs	3,388	4,126
	<u>286,474</u>	<u>279,844</u>

There was one (2020 – one between £60,000 to £70,000) employee whose annual employee benefits (including employer pension costs) were between £70,000 to £80,000.

The key management personnel of the charity comprises of one member of staff . The total employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £73,362.

8 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 November 2020	-	2,965	34,428	27,500	64,893
Additions	2,038	-	1,900	15,994	19,932
	<u>2,038</u>	<u>2,965</u>	<u>36,328</u>	<u>43,494</u>	<u>84,825</u>
At 31 October 2021	2,038	2,965	36,328	43,494	84,825
Depreciation and impairment					
At 1 November 2020	-	741	21,001	12,031	33,773
Depreciation charged in the year	510	556	3,832	7,865	12,763
	<u>510</u>	<u>1,297</u>	<u>24,833</u>	<u>19,896</u>	<u>46,536</u>
At 31 October 2021	510	1,297	24,833	19,896	46,536
Carrying amount					
At 31 October 2021	1,528	1,668	11,495	23,598	38,289
	<u>1,528</u>	<u>1,668</u>	<u>11,495</u>	<u>23,598</u>	<u>38,289</u>
At 31 October 2020	-	2,224	13,427	15,469	31,120
	<u>-</u>	<u>2,224</u>	<u>13,427</u>	<u>15,469</u>	<u>31,120</u>

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

9 Stocks

	2021 £	2020 £
Raw materials and consumables	-	700

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	-	109
Prepayments and accrued income	2,500	3,766
	<u>2,500</u>	<u>3,875</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
		As restated
Bank loans	9,606	3,932
Other taxation and social security	4,179	10,215
Other creditors	6,900	17,421
	<u>20,685</u>	<u>31,568</u>

12 Creditors: amounts falling due after more than one year

	2021 £	2020 £
		As restated
Bank Loan	36,461	46,068

The long term bank loan is Bounce back Loan received of £50,000 in the year 2020 for which interest is being charged at the rate of 2.5% annually and should be repaid at the end of 5 years.

13 Movement in funds

	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2021 £
Restricted funds					
Supplementary School for Children					
BBC Children In Need	(4,079)	72,012	27,008	-	40,925
Awards for All (2015)	742	-	742	-	-
BBC Children in Need (Large)	5,223	-	5,223	-	-
SJP (Supplementary School)	1,000	-	1,000	-	-
Lewisham Health Project	-	-	108	108	-
Support for Afghanistan					

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

13	Movement in funds	(Continued)			
	Swire Charitable Trust	-	10,000	-	10,000
	Penny Appeal	11,555	66,771	54,197	24,129
	Lewisham Church Refugee Fund	400	-	400	-
	Orr Mack	-	25,000	-	25,000
	Royal Holloway University	-	8,000	2,267	5,733
	Penny Appeal	-	32,049	-	32,049
	Resettlement Support for newly arrived				
	Drapers Charitable Fund	-	15,000	1,000	14,000
	Football project				
	Comic Relief	-	48,860	39,611	9,249
	Football Foundation	-	500	-	500
	GLA Greater London Authority	8,831	2,985	7,213	4,603
	Building Resilience & Digital Awareness				
	Shared Endeavour Fund	9,825	-	3,952	5,873
	Core Costs				
	AB Charitable Trust	-	20,000	-	20,000
	BLFCAP - Big Lottery Cap	-	-	800	-
	ESC Lottery	2,475	-	2,337	138
	Lloyds TSB Foundation	-	-	4,364	-
	Employment Projects for Refugees				
	DWP	-	33,280	31,789	1,491
	DWP kickstarter	-	-	5,822	-
	ESOL Classes				
	City of London	-	9,875	-	9,875
	City Bridge Trust	13,468	-	5,164	8,304
	City Bridge Trust (2020)	-	9,875	8,839	1,036
	Deptford Challenge Trust	6,122	-	-	6,122
	LLC 2020	2,841	-	2,841	-
	Big Lottery Fund (2018-2021)	23,689	25,830	24,914	24,606
	City Bridge Trust (2019)	-	-	12,750	-
	Paddington Development Hayes	-	(3,896)	-	-
	People's Health Trust	-	11,422	2,855	8,567
	Online Project for Social & Economic				
	London Community Reponse	-	9,898	10,132	234
	Covid-19 pandemic Support				
	Big Lottery Fund (Covid19)	61,832	-	60,148	1,684
	City Bridge Trust (Covid19)	49,974	-	15,496	34,477
	London Community fund	-	24,304	12,500	11,804
	London Community Fund (Covid Response)	-	-	1,214	-
	Charity of Sir Richard Whittington	14,756	-	14,663	93
	City of london	-	29,625	6,674	22,951
	Penny Appeal	-	3,407	-	3,407
	Ground Work UK	-	29,594	4,000	25,594
	Anti-Tribalism	-	2,500	-	2,500
	Awards for All (2020)	5,113	-	8,340	3,227
	Drax	-	500	328	172
	Heathrow Community Fund	-	5,000	3,000	2,000
	QBE Foundation	-	10,000	-	10,000
	Sanctuary HA	-	1,800	-	1,800
	Souter Charitable Trust	1,500	-	-	1,500
	Severn Trent	3,220	-	3,220	-

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

13	Movement in funds			(Continued)	
Staffordshire Covid19	-	(18,280)	-	18,280	-
The Bridge Renewal	-	-	5,381	5,381	-
Worcestershire Council (2020)	-	-	2,690	2,690	-
Vision Foundation (2020)	1,000	-	2,690	1,690	-
Barrow Cadbury 2020	19,062	30,563	-	-	49,625
Community Action Sutton	6,300	-	5,341	-	959
CAF 2020	5,132	-	5,132	-	-
Moondance Foundation	-	9,000	1,500	-	7,500
People Postcode Trust	9,404	-	9,404	-	-
London Catalyst	-	3,000	3,000	-	-
Mercers (2021)	-	59,468	-	-	59,468
Community Support and Women's legal advice in Afghanistan					
Canada Fund	9,578	3,153	6,159	-	6,572
Brian Mercer CT	5,000	-	1,300	-	3,700
Alan and Nesta Ferguson CT	-	10,000	-	-	10,000
Women's Support Group					
Henry Smith Charity	12,397	46,371	16,418	-	42,350
Awards for All	358	-	358	-	-
Building Connections Fund	12,088	-	11,058	-	1,030
Volunteering project					
Tudor Trust	25,821	32,000	49,914	-	7,907
Other Unrestricted Funds	38,029	-	-	(38,029)	-
	362,656	679,466	505,258	22,427	559,291
Unrestricted funds	38,768	283,815	110,974	(22,427)	189,182
Total Funds	401,424	963,281	616,232	-	748,473

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

13 Movement in funds

(Continued)

Purposes of restricted funds mentioned above are as below:

1. **Supplementary School for Children** - Support for a Saturday Supplementary School for children and young people providing tutoring in core subjects, soft skills, and a chance for socialising in a safe space.
2. **Support for Afghanistan** - Funds to provide emergency support in Afghanistan through our staff in country after the Taliban takeover in August 2021.
3. **Resettlement Support for newly arrived Afghans** - Provision of specific support to Afghans arriving in the UK to help with settling into houses, understanding the UK systems, education and employment support and psychosocial support.
4. **Football Project** - Football training for children in young people with a specific focus on Muslim girls who benefit from the coaching provided in a culturally sensitive environment with female coaches. Helping to develop social skills, leadership, teamwork and building confidence.
5. **Building Resilience & Digital Awareness** - A project to educate refugees around use of digital media and on-line security.
6. **Core Costs** - Provision of core running costs for the organisation supporting management and administrative functions.
7. **Covid-19 Pandemic Support** - Support for continued adaptation and recovery of services during the final part of the pandemic and post Covid.
8. **Advice for Refugees** - Our advice service provides face to face, via telephone and online advice on a range of issues from immigration and legal issues, housing, health care, benefits advice and education and training.
9. **Community Support and Women's legal advice in Afghanistan** - These funds have supported various projects to set up community support and advice centres along with Women's legal advice centres in Afghanistan.
10. **Employment Projects for Refugees** - The provision of training and workshops in job searches, CV writing, interview skills to improve the employment prospects of refugees.
11. **ESOL classes** - English language classes for adults and young which is a key element to integration into the UK and access to further education, training and employment.
12. **Online Project for Social & Economic Challenges** - Online advice for refugees dealing with issues affecting them either socially or economically or both. Providing advice on specialist services and signposting to our other projects.
13. **Women's Support Group** - Provision of specific groups, activities, and support for women and girls that are culturally sensitive, allowing female refugees to settle in a safe appropriate way but also enabling them learn about new opportunities of living in a very liberal country, with greater opportunities for women.
14. **Volunteering Project** - Funding for the provision of a dedicated volunteer coordinator to recruit and provide support to our volunteers who are vital to the ongoing provision of our services.

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
				As restated		As restated
Fund balances at 31 October 2021 are represented by:						
Tangible assets	38,289	-	38,289	31,120	-	31,120
Current assets/(liabilities)	187,354	559,291	746,645	53,716	362,656	416,372
Long term liabilities	(36,461)	-	(36,461)	(46,068)	-	(46,068)
	<u>189,182</u>	<u>559,291</u>	<u>748,473</u>	<u>38,768</u>	<u>362,656</u>	<u>401,424</u>

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

15	Cash generated from operations	2021 £	2020 £ As restated
	Surplus for the year	347,049	275,148
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	12,763	10,373
	Movements in working capital:		
	Decrease/(increase) in stocks	700	(700)
	Decrease in debtors	1,375	1,616
	(Decrease)/increase in creditors	(16,557)	12,308
	Cash generated from operations	345,330	298,745

16 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	76,080	76,080
Between two and five years	304,320	304,320
In over five years	133,140	209,220
	513,540	589,620

The operating leases represent leases of amounting £76,080 to third parties. The leases are negotiated over terms of 10 years and rentals are fixed for 10 years. All leases include a provision for five-yearly upward rent reviews according to prevailing market conditions. There are no options in place for either party to extend the lease terms.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

17 Prior Year Adjustment

During the year, it was noticed that receipt from Bounce back Loan was treated as Grant Income in the year 2020 instead of treating it as a liability and as a result, the financial statements for the year ended 31 October 2020 have been restated. The change has resulted in a decrease of £50,000 in unrestricted fund as at 31 October 2020.

The above change resulted in the following re-statement of the "comparative" figures (Balance Sheet at 31 October 2020, Statement of Financial Activities and Cash Flow Statement for the year ended 31 October 2020 and the accompanying notes) as well as the General Funds figure at 1 November 2020 in Note 13 on Movement in Funds:

Balance Sheet

	Notes	At 31 October 2020 As restated	Increase/ (Decrease)
Creditors: amounts falling due within one year	11	31,568	3,932
Creditors: amounts falling due after more than one year	12	46,068	46,068

Statement of Financial Activities

	Notes	For the year ended 31 October 2020 As restated	Increase/ (Decrease)
Donations and Legacies	2	936,643	50,000

Statement of Cash Flows

	Notes	For the year ended 31 October 2020 As restated	Increase/ (Decrease)
Cash generated from Operations	17	298,745	(50,000)
Proceeds of BB bank loans		50,000	50,000

The above changes have resulted in the following re-statement of funds: -

	Notes	At 1 November 2020 As restated	Increase/ (Decrease)
Unrestricted Funds	13	38,768	(50,000)

18 Related party transactions

There were no related party transactions during the year apart from reimbursements made to the Trustees as disclosed in Note no-5.

19 Ultimate Controlling Party

The charity was under the control of the Board of Trustees throughout the year.

Accounts

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Paul Lehmann	(Appointed 07/04/2020)
	Emma Pearce	(Appointed 12/09/2019)
	Naeimeh Salemi	(Resigned 16/12/2020)
	Noorzia Aimaq	(Appointed 16/12/2020)
	Thomas Peet	(Appointed 16/12/2020)
	Yasmine Zolfaghari-Nia	(Appointed 16/12/2020)
	Sayed Hadi Sina	(Appointed 07/06/2020)
	Maria Mahmoodi Karimzad	(Appointed 01/01/2020)
Charity number	1096908	
Principal address	Unit 9 Griffin Centre Staines Road Feltham London TW14 0HS	
Auditor	Cansdales Audit LLP Chartered Accountants & Registered Auditors Bourbon Court Nightingales Corner Little Chalfont Buckinghamshire HP7 9QS	
Bankers	NatWest Bank plc 80 Lewisham Way Lewisham London SE13 5JJ	

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

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AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2020

The trustees present their report and financial statements for the year ended 31 October 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

Afghanistan and Central Asian Association (ACAA) was founded in 2001 by Dr Nooralhaq Nasimi who had arrived in the UK with his wife and young family seeking refuge from the Taliban. Since then, the ACAA has supported refugees and newcomers in overcoming the social isolation which can come with migration and run services to enable migrants to fulfil their potential in their new home.

The charity aims to empower beneficiaries so that they can engage with and contribute to British society. We help them to better understand UK life and culture by providing social, cultural, language and educational activities. The core belief at the heart of the Afghanistan and Central Asian Association is bringing communities together.

The charity aims to educate and empower all its participants, particularly women and children, through tailored activities that promote greater knowledge and understanding of their heritage and culture. By informing, engaging and training participants, the ACAA enables them to share their knowledge with the wider community. The focus on empowering Afghan and Central Asian women centres around enabling greater access to employment, promoting equality of opportunity and providing a supportive environment for women who have been subjected to discrimination and/or oppression.

The charity also aims to benefit British society through the successful integration of people to enable their maximum contribution to society. In all our services and activities, the charity seeks to promote and exhibit core British values of mutual respect, democracy, diversity and tolerance. The ACAA believes that through promoting these values we can help achieve our central aim of bringing communities together. The charity believes that through promoting and exemplifying these values in all our work we can encourage integration and interfaith dialogue as well as develop stronger, more resilient and caring communities.

In November 2019, the ACAA held a launch event to celebrate the success of the office relocation. The charity has moved from a small shopfront office to a substantially bigger centre with room to run most services on site. This move also marks the Director's 20th anniversary of migrating to the UK with his family. Currently, the ACAA offers service-provision in Hounslow, Ealing, Croydon, Merton, Lewisham, Greenwich, Epsom and Staffordshire.

Charitable activities

In the UK, these include:

- 80 individuals attended weekly ESOL classes per week, over 200 enrolling each year.
- 330 children enrolled in the supplementary school (English, Maths and Science) throughout the year.
- 300 children enrolled in the mother tongue classes throughout the year.
- 400 individuals improved their employability through volunteering and placements.
- 500 families attended social and cultural events.
- 300 women enrolled in the weekly women's workshops.
- 3000 individuals provided with telephone advice through the Covid-19 Telephone helpline.
- 500 individuals provided with face-to-face advice and holistic support.
- 750 individuals accessed translation and interpretation services.
- 300 individuals provided with welfare support.
- 150 older people enrolled in the older people's virtual social club.
- 480 individuals provided with business and employment advice.
- 120 individuals attended the yoga and fitness classes

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

Significant activities

The organisation has developed activities in response to identified needs of beneficiaries, which include:

Ongoing (pre-2019)

- English for Speakers of Other Languages (ESOL) and citizenship classes for adults (online provision during the pandemic period).
- Extra Curriculum Support (English, Maths and Science) for children and young people.
- Mother Tongue classes for children and young people (online during the pandemic period).
- Holistic support for disadvantaged, unaccompanied children and young people.
- Women's support groups such as the Zanan (Women's) Tea Corner.
- Legal Advice Clinic (virtual Community Advice Clinic during the pandemic period).
- Welfare contact service.
- Interpretation and translation services.
- Business and employment advice.
- Voluntary and student placements (online during the pandemic).
- Social and cultural events.
- Language classes: Farsi, Pashto, Arabic (online during the pandemic).

New (2019 onwards)

- Covid-19 Telephone Helpline.
- Older people's virtual social club.
- Virtual social and cultural events.
- Virtual music, yoga and fitness classes.
- Conferences addressing issues such as integration, hate crime, radicalisation.
- Establishing a YouTube Channel Abresham TV to deliver online services.
- Strengthening women's political participation in Afghanistan and building their civic decision-making capacity through establishing women's legal advice clinics.
- Afghanistan COVID-19 Preparedness Emergency Response project.

Volunteers

The Trustees would like to take this opportunity to thank all of the volunteers who give their time and support so generously. Volunteers are the heart of Afghanistan and Central Asian Association and without their commitment we would not be able to provide a full service. In particular, the ACAA would like to celebrate the contribution and service provided by volunteer Sanaa Krishan. Sanaa has volunteered with the ACAA since September 2019, focusing her knowledge and expertise in the advice clinic providing legal and immigration guidance in English and Urdu. Given her background in law, she has been an invaluable resource to the organisation. In addition, she has kindly given her time to assisting the finance and social media teams.

ACAA takes on volunteers from all ages and walks of life. Traditionally, however, volunteers are either students or local, unemployed residents. Volunteers are involved in every aspect of the organisation including management, personnel and human resources, marketing and communications, policy development, research and fundraising.

In light of the Covid-19 pandemic, ACAA has adopted a digital approach to recruiting and supporting volunteers. Job site Indeed and university and student body partnerships have allowed a constant influx of volunteer applications. Interviews have taken place online via Zoom or at the Feltham office following the appropriate government guidelines on social interactions. Tasks have been delegated via email or through phone correspondence, whereby a list of relevant tasks are distributed on a weekly basis. Ongoing supervision is carried out by a member of staff to oversee the progress of the work. Virtual delivery of tasks has been an easy transition for ACAA despite the pandemic. Over the course of the 2019-2020 financial year, 80 volunteers have kindly dedicated their time to the ACAA.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

Achievements and performance

The charity has successfully received funding from the Big Lottery Fund, City Bridge Trust, and Deptford Challenge Trust to support the delivery of our ESOL for Integration project.

The charity has succeeded in increasing its media coverage and presence in the financial year with coverage from the BBC, Arab News, The Independent, Huffington Post and London Live. We have also launched our own YouTube channel, Abresham TV.

Awards pre-2019

- House of Parliament certificate of achievement in recognition of the ACAA's participation in UK Parliament Week 2017.
- The Mayor of Hounslow presented ACAA with a certificate in recognition of receiving the Queens Golden Jubilee Award for Voluntary Service in 2018.
- Seema Malhotra MP also formally acknowledged this achievement by attending the Hounslow Office and presenting ACAA with a letter of accomplishment in 2018.
- Embassy of Afghanistan in London presented Dr Nooralhaq Nasimi with a certificate of appreciation for his social and cultural efforts at the ACAA in February 2018.

2019-2020 Awards

- In 2020, the Covid-19 Telephone Helpline was awarded the London Faith & Belief Community Award.
- Mrs Sarah Rose Troughton HM Lord-Lieutenant of Wiltshire acknowledged the Covid-19 Telephone Helpline across Wiltshire and Swindon in 2020.
- The Corporate Livewire Prestige Award was presented in 2020, celebrating and recognizing organizations which provide a personal approach towards their customers and maintain a high-quality level of service and experience.

Future Achievements

ACAA is currently working towards gaining a quality mark for its advice work. The charity expects to further increase media coverage of the services in the coming year placing an emphasis on national coverage to develop new income and funding support sources as well as local Asian media sources to promote services in Hounslow.

Fundraising activities

Funding applications are being considered and submitted on an ongoing basis. As a result, ACAA has a wide base of funding sources for project specific and/or core funding needs.

The organization has broadened its fundraising strategy to raise more unrestricted funds and has run several fundraising events as well as crowd funding and street funding drives. Due to the pandemic, however, these fundraising initiatives been disrupted. Specifically, plans to hold the annual Summer Festival could not go ahead, alongside several cultural and religious events. Additionally, government restrictions have forced the closure of the Ferdowsi Hall, preventing income being generated from private rent. Fortunately, however, ACAA was able to access various funds from restricted grants to support projects such as the Covid-19 Telephone Helpline. ACAA generated a total income of £795,978 in restricted funds and £200,763 in unrestricted funds.

Reserves policy

The charity aims to maintain reserves sufficient to meet its commitments to existing and envisaged project work for at least the forthcoming 12 months. Ultimately, its aim is to be in a position, with adequate funding, to cover activities over a longer period of time as well as to provide sufficient general unrestricted funds of at least 3 months to cover any short-term funding gaps and/or to cover closure costs of the organisation at some point in the future. The ACAA currently holds £88,768 in unrestricted reserves, leaving it in a good position to achieve its reserves policy goals.

Principal funding sources

The primary funders during the financial period were the Big Lottery Fund, City Bridge Trust, BBC Children in Need and Tudor Trust. The charity is immensely grateful to all individuals and organisations who have provided grant funding or donations which are essential to the ACAA's ability to continue to maintain and further develop the objectives and activities of the organisation.

In the coming financial year, the charity is seeking to broaden its funding base by developing several new funding streams. Key to this strategy is utilising the organisation's new office space which has a multi-function hall that can be hired out for community and private functions.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

The trustees has 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.

Risk management

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

FUTURE DEVELOPMENTS

To fund our services and to enable ACAA to remain viable and to continue to grow, we have drawn up an income generation strategy; this will include seeking grants from trusts and foundations, statutory sources and individuals. We will promote our service directly and through our campaigns, via our website, email and social media, posters, fliers and leaflets at appropriate venues, and promotion in local media news and features items. We will encourage current and former service users, and those with an interest in our activities, to champion our work in person or via social media, to befriend those who might want help in accessing our services, and to get involved in our user groups.

The ACAA relocated its office in 2019 to a larger premises due to the success of its expansion into Hounslow over the previous two years. The Staines Road office served the organisation well but proved to be too small to run the large classes our services now attract. Additionally, the charity required additional meeting rooms to run sensitive services that required privacy, such as legal aid clinics or workshops for vulnerable women. With the organisation's relocation to a larger office with numerous rooms, we will be better able to provide these essential services and reduce project costs by running classes in the new office instead of rented classrooms. The opportunities provided by the new office will enable the charity to continue to grow and develop its services over the coming year.

Due to the Covid-19 pandemic, many of our services have shifted online. We have embraced this opportunity to provide a more tailored service for activities such as our ESOL provision and our advice service. We have also started to pilot a YouTube channel (Abresham TV) to explore delivering our services through e-learning.

Funding from the Canadian Embassy enabled the ACAA to re-establish its presence in Afghanistan through the delivery of services aimed at engaging with women on women's rights issues in Kabul, Paktia and Balkh. We also received funding from Penny Appeal for the COVID-19 Preparedness Emergency Response project. Currently, we are in discussions with Penny Appeal regarding further collaboration in projects based in Afghanistan and central Asia. Moreover, our application to support internally displaced people in Parwan province is under review. Specifically, this project will benefit those who have been victims of recent catastrophic flash flooding as a result of climate change, and are thus facing a winter emergency.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The charity is governed by its constitution the latest version of which was adopted on 20th November 2000.

The trustees who served during the year and up to the date of signature of the financial statements were:

Paul Lehmann	(Appointed 07/04/2020)
Emma Pearce	(Appointed 12/09/2019)
Naeimeh Salemi	(Resigned 16/12/2020)
Noorzia Aimaq	(Appointed 16/12/2020)
Thomas Peet	(Appointed 16/12/2020)
Yasmine Zolfaghari-Nia	(Appointed 16/12/2020)
Sayed Hadi Sina	(Appointed 07/06/2020)
Maria Mahmoodi Karimzad	(Appointed 01/01/2020)

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

Appointment of Trustees

All vacancies for Trustees are advertised widely amongst the Membership and on social media.

Candidates can put themselves forward or can be nominated by members of the Charity. All applications should be in writing and must be handed to the Secretary at least 14 days before the AGM. Preferred candidates are identified and invited to join the trustees, subject to references, formal vetting and approval by the full trustee board.

Vetting potential trustees

The trustees check that the candidates have not been disqualified from acting as trustees, and candidates are asked to confirm in writing that this is the case. Candidates are asked to consider and declare any existing or potential conflicts of interest. As the charity works with children and vulnerable adults, the trustees seek appropriate checks from the Disclosure and Barring Service. In light of the checks and declarations, the trustees will decide to go ahead and formalise the appointment of new trustees.

Making the appointment

The trustees check the charity's governing document to ensure that they appoint the new trustees in a proper and legal way. The Chair of the charity writes to the prospective trustees, setting out their duties and the charity's expectations of them; they are asked to sign and return a copy of the letter. An information pack about the charity is sent to new trustees, and a full induction process is arranged. New trustees meet existing trustees and others involved with the charity, such as members of staff, volunteers and beneficiaries. The new trustees attend their first board meeting and are duly welcomed. All relevant parties, such as funders and the charity's solicitors and auditors, are notified of the new appointments.

Organisational structure

The organisation is an unincorporated Charity, which is governed by a board of trustees who have served throughout the year. The trustees are disclosed below under 'Trustees Information'.

The trustees are governed by the charity's constitution and meet on a quarterly basis to review progress on funding applications, examine on going project work, track long term strategy and monitor the activities of the organisation and its staff.

Trustees have complied with the duty in section 4 of the Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The day-to-day management of the organisation is delegated to Dr Nooralhaq Nasimi, who is neither a Trustee, nor a Shadow, nor a quasi-Trustee. Dr Nasimi implements and manages the policies, objectives and activities overseen by the board of trustees.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Trustee

Dated: 5 March 2021

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Opinion

We have audited the financial statements of Afghanistan & Central Asian Association (the 'Charity') for the year ended 31 October 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matter

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

12 March 2021

Mr James Foskett (Senior Statutory Auditor)
For and on behalf of Cansdales Audit LLP

Chartered Accountants
Statutory Auditor

Bourbon Court
Nightingales Corner
Little Chalfont
Bucks
HP7 9QS

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<u>Income and endowments from:</u>					
Donations and legacies	2	190,665	795,978	986,643	411,115
Other income	3	10,098	-	10,098	-
Total income		200,763	795,978	996,741	411,115
<u>Expenditure on:</u>					
Charitable activities	4	149,050	522,543	671,593	404,240
Net income for the year/ Net movement in funds		51,713	273,435	325,148	6,875
Fund balances at 1 November 2019		37,055	89,221	126,276	98,396
Fund balances at 31 October 2020		88,768	362,656	451,424	105,271

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

BALANCE SHEET

AS AT 31 OCTOBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	7		31,120		25,218
Current assets					
Stocks	8	700		-	
Debtors	9	3,875		5,491	
Cash at bank and in hand		443,365		89,890	
		<u>447,940</u>		<u>95,381</u>	
Creditors: amounts falling due within one year	10	(27,636)		(15,328)	
Net current assets			420,304		80,053
Total assets less current liabilities			<u>451,424</u>		<u>105,271</u>
Income funds					
Restricted funds	11		362,656		95,328
Unrestricted funds			88,768		9,943
			<u>451,424</u>		<u>105,271</u>

The financial statements were approved by the Trustees on 5 March 2021

Trustee

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	15		348,745		25,136
Investing activities					
Purchase of tangible fixed assets		(16,275)		-	
Net cash used in investing activities			(16,275)		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			332,470		25,136
Cash and cash equivalents at beginning of year			89,890		64,754
Cash and cash equivalents at end of year			443,365		89,890

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2020

1 Accounting policies

Charity information

Afghanistan & Central Asian Association Is A Charity Having Registered Office At Unit 9, Griffin Centre, Staines Road, Feltham, TW14 0HS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

1 Accounting policies (Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on Reducing Balance Method
Computers	25% on Reducing Balance Method
Motor vehicles	25% on Reducing Balance Method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	190,665	795,978	986,643	47,327	363,788	411,115

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

3 Other income

	Unrestricted funds	Total
	2020	2019
	£	£
Other income	10,098	-

4 Charitable activities

	Charitable Expenditure 2020	Charitable Expenditure 2019
	£	£
Staff costs	279,844	163,573
Depreciation and impairment	10,373	8,424
Office	80,474	11,652
Stationery	20,105	6,478
Telephone	3,350	1,026
Advertising	8,127	1,577
Rent	94,380	89,789
Charitable Activities	44,646	67,027
Membership Fee	40	-
Insurance	2,202	1,749
Sundry	1,460	1,100
Premises Cost	6,411	7,100
Light & Heat	6,542	4,612
Professional Fee	76,457	18,819
Accountancy	7,619	-
Other charitable expenditure	29,563	21,314
	671,593	404,240
Analysis by fund		
Unrestricted funds	149,050	62,274
Restricted funds	522,543	341,966
	671,593	404,240

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

6 Employees

There were 27 employees during the year(2019 - 14).

Employment costs	2020 £	2019 £
Wages and salaries	255,778	162,952
Social security costs	19,940	-
Other pension costs	4,126	621
	<u>279,844</u>	<u>163,573</u>

7 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 November 2019	-	21,118	27,500	48,618
Additions	2,965	13,310	-	16,275
At 31 October 2020	<u>2,965</u>	<u>34,428</u>	<u>27,500</u>	<u>64,893</u>
Depreciation and impairment				
At 1 November 2019	-	16,525	6,875	23,400
Depreciation charged in the year	741	4,476	5,156	10,373
At 31 October 2020	<u>741</u>	<u>21,001</u>	<u>12,031</u>	<u>33,773</u>
Carrying amount				
At 31 October 2020	<u>2,224</u>	<u>13,427</u>	<u>15,469</u>	<u>31,120</u>
At 31 October 2019	<u>-</u>	<u>4,593</u>	<u>20,625</u>	<u>25,218</u>

8 Stocks

	2020 £	2019 £
Raw materials and consumables	<u>700</u>	<u>-</u>

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

9	Debtors	2020	2019
		£	£
	Amounts falling due within one year:		
	Trade debtors	109	960
	Prepayments and accrued income	3,766	4,531
		<u>3,875</u>	<u>5,491</u>
		<u><u>3,875</u></u>	<u><u>5,491</u></u>
10	Creditors: amounts falling due within one year	2020	2019
		£	£
	Other taxation and social security	10,215	8,579
	Other creditors	17,421	6,749
		<u>27,636</u>	<u>15,328</u>
		<u><u>27,636</u></u>	<u><u>15,328</u></u>

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

11 Restricted funds MOVEMENT IN FUNDS

The nature and purpose of key restricted funds are outlined below:

Big Lottery Fund – Reaching Communities Programme

Grant of £361,736 was awarded in December 2017 for three years to fund the 'ESOL for integration' project which provides a dedicated ESOL class for migrants to help them integrate into British society, with 3 classes per week running in Hounslow, Croydon and Lewisham. The grant start date is 04/12/17 and the end date is 04/12/20.

Big Lottery Fund – Building Connections Fund

Grant of £93,492 was awarded in October 2018 to fund the expansion of our Women's Tea Corner to Ealing, providing weekly classes & workshops for marginalised and isolated women. The grant start date is 17/10/18 and the end date is 31/03/21.

Big Lottery Fund – COVID-19 Response

Grant of £91,974 was awarded in July 2020 to deliver activities specifically aimed to support communities through the Covid-19 crisis. The grant start date is 09/07/20 and the end date is 09/02/21.

Awards for All

Grant of £9,900 was awarded in May 2020 to deliver our 'Strengthening Community Cohesion' project. The start date is 26/05/20 and the end date is unspecified.

Barrow Cadbury

Grant of £39,625 was awarded in September 2020 to fund the tailored and holistic Covid-19 response project. The grant start date is 11/09/20 and the end date is 11/03/21.

BBC Children in Need

Grant of £101,079 was awarded in March 2018 for three years to enable the continuation of our Hounslow Supplementary School following our initial grants to launch this service by Hounslow Community Fund and Heathrow Community Fund. The grant start date is 01/03/18 and the end date is 01/03/21.

BBC Children in Need – Booster Grant

Grant of £4,400 was awarded in June 2020 to fund the virtual supplementary school. The grant start date is 19/06/20 and the end date is 31/01/21.

Canada Fund

Grant of £12,705.15 was awarded in September 2020 to strengthen women's political participation in Afghanistan & building their civic decision-making capacity through establishing women's legal advice clinics. The grant start date 17/09/2020 and the end date is unspecified.

City Bridge Trust

Grant of £121,000 was awarded in June 2019 for three years to support the 'ESOL for integration' project. The grant start date is 05/11/2019 and the end date is 05/11/22.

City Bridge Trust – COVID-19 Response

Grant of £10,500 was awarded in May 2020 to fund online and in person advice service to address social and economic challenges during the pandemic. The grant start date is 05/05/20 and the end date is unspecified.

Deptford Challenge Trust

Grant of £28,812 was awarded in June 2020 to deliver Level 1 and 2 ESOL to BME people on low incomes, including refugees and asylum seekers. The grant start date is 05/06/20 and the end date is 05/06/21.

Eleanor Rathbone Charitable Trust

Grant of £1,000 was awarded in June 2020 to deliver the Digging Well project in Afghanistan. The grant start date is 30/06/20 and the end date is unspecified.

European Social Fund

Grant of £6,546 was awarded in January 2020 to deliver the Sport England project. The grant start date is 28/01/20 and the end date is unspecified.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

11 Restricted funds

(Continued)

European Social Fund – Greenwich

Grant of £18,500 was awarded to fund the 'Supporting BAME women in Greenwich' project to engage with hard to reach and marginalised refugee and BAME women and, through a programme of 1-2-1 and group work, deliver a range of activities to develop the skills and experiences of this community and improve social integration. The grant start date is 01/10/19 and the end date is unspecified.

European Social Fund – Staffordshire

Grant of £18,280 was awarded to fund the 'Supporting BAME Women in Stoke' project to engage with hard to reach and marginalised refugee and BAME women and, through a programme of 1-2-1 and group work, deliver a range of activities to develop the skills and experiences of this community and improve social integration. The grant start date is 25/09/19 and the end date is unspecified.

Henry Smith Charity

Grant of £137,600 was awarded in April 2020 for three years towards the Women's Tea Corner project, providing support to newly arrived refugee women in the London Borough of Hounslow. The grant start date is 30/04/20 and the end date is 30/04/23.

London Community Foundation: COVID-19 Response

Grant of £21,885 was awarded in April 2020 to fund the additional costs of coordinating and delivering tailored and holistic online and telephone advice, translation and interpretation, emotional support and befriending to the most vulnerable Afghan refugees and recent migrants across London. The grant start date is 07/05/20 and the end date is 13/11/20.

London Community Response

Grant of £48,382 was awarded in September 2020 to support the Online Project for Social & Economic Challenges. The grant start date is 30/09/20 and the end date is 30/04/21.

Penny Appeal

Grant of £30,001.97 was awarded in July 2020 to provide support and emergency aid due to COVID-19 in IDP Camps. The grant start date is 23/07/20 and the end date is 30/12/20.

Shared Endeavour Fund

Grant of £24,730 was awarded in July 2020 to fund the 'Building resilience, digital awareness and increasing understanding of radicalisation project'. The grant start date is 15/07/20 and the end date is 15/03/21.

The Clothworkers Foundation

Grant of £21,700 was awarded in February 2020 towards refurbishment and purchase of equipment. The grant start date is 02/10/2020 and the end date is 02/10/21.

The Mercers Company

Grant of £25,000 was awarded in July 2020 to support the organisation's COVID-19 response. The grant start date is 01/08/20 and the end date is 01/08/21.

The Wolfson Foundation

Unrestricted grant £20,000 awarded in June 2020 to support the organisations COVID-19 response. The grant start date is 12/06/2020 and the end date is unspecified.

Tudor Trust

Grant of £75,000 was awarded in June 2018 for three years to support the efficiency of our volunteering project through formalising our approach to volunteer management. The grant start date is 08/06/18 and the end date is 08/06/21.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

11 Restricted funds (Continued)

Veta Bailey Charitable Trust

Grant of £4,830 was awarded in December 2020 to facilitate training in Afghanistan. The grant start date is 08/12/20 and the end date is 01/06/21.

Vision Foundation

Grant of £14,873 was awarded in March 2020 to benefit the visually impaired. The grant start date is 11/03/20 and the end date is 11/03/21.

Transfers between funds

Fixed assets purchased with restricted funds have been transferred to a restricted 'capital reserve' so that the relevant expenditure is reflected in fund movements in line with reporting to funders. Other funds that have been completed are transferred to general reserves with permission of the grant makers.

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Fund balances at 31 October 2020 are represented by:						
Tangible assets	31,120	-	31,120	25,218	-	25,218
Current assets/(liabilities)	57,648	362,656	420,304	80,053	-	80,053
	<u>88,768</u>	<u>362,656</u>	<u>451,424</u>	<u>105,271</u>	<u>-</u>	<u>105,271</u>

13 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
Within one year	63,400	63,400
Between two and five years	63,400	63,400
In over five years	63,400	63,400
	<u>190,200</u>	<u>190,200</u>

The operating leases represent leases of amounting £63,400 to third parties. The leases are negotiated over terms of 10 years and rentals are fixed for 10 years. All leases include a provision for five-yearly upward rent reviews according to prevailing market conditions. There are no options in place for either party to extend the lease terms.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

14 Related party transactions

There were £1,471 as related party transactions during the year (2019 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	<u>1</u>	<u>-</u>

The key management personnel of the charity comprises one members of staff . The total employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £66,000.

15	Cash generated from operations	2020 £	2019 £
	Surplus for the year	325,148	6,875
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	10,373	8,424
	Movements in working capital:		
	(Increase) in stocks	(700)	-
	Decrease/(increase) in debtors	1,616	(5,491)
	Increase in creditors	12,308	15,328
	Cash generated from operations	<u>348,745</u>	<u>25,136</u>