

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	<u>(27,636)</u>		<u>(15,328)</u>	
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	1	-

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	348,745	25,136