

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).

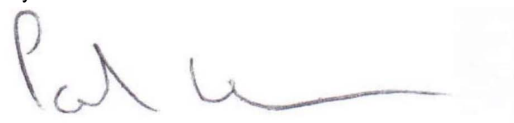
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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.

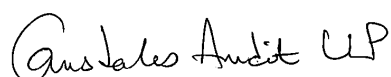
AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

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
Income and endowments from:					
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>
Expenditure on:					
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
At 31 October 2020	-	2,224	13,427	15,469	31,120

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 £ As restated	Restricted funds 2020 £	Total 2020 £ 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.