

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

CONTENTS

	Page
Trustees' Report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11- 20

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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

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

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

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

Charitable activities offered in the UK

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

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

ACAA in Afghanistan

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Volunteers

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

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

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

Achievements and performance

Charitable activities

In 2021/22 in the UK, these include:

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

Achievements

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

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

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

Future Achievements & Developments

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

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

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

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

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

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

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

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

Fundraising standards

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

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

FINANCIAL REVIEW

Reserves policy

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Principal funding sources

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

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

Risk management

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

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

Structure, governance and management

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

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

Noorzia Aimaq
Nicky Slevin
Paul Lehmann
James Lopez
Leena Ramlakhan

Appointment of Trustees

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

Vetting potential trustees

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

Making the appointment

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Organisational structure

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

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 OCTOBER 2022

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

By order of the Board of Trustees



Trustee- Paul Lehmann

Date: 26.8.23

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

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

Responsibilities and basis of report

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

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

Independent examiner's statement

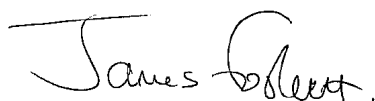
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



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

30 August 2023
Dated:

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2022

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

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

All income and expenditure derive from continuing activities.

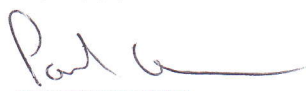
AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

BALANCE SHEET

AS AT 31 OCTOBER 2022

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

The financial statements were approved by the Trustees on 11.8.23



Trustee- Paul Lehmann

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2022

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

1.5 Expenditure

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

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

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

1.7 Taxation

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

1.8 Cash and cash equivalents

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

1.9 Employee benefits

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

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

1.10 Retirement benefits

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

1.11 Debtors

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

1.12 Creditors and provisions

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

1.13 Judgement and key sources of estimation uncertainty

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

2 Grants and Donations

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

3 Other income

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

4 Charitable activities

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

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

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

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

Analysis by fund

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

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

6 Trustees

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

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

7 Employees

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

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

8 Tangible fixed assets

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

9 Debtors

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

10 Creditors: amounts falling due within one year

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

11 Creditors: amounts falling due after more than one year

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

12 Movement in funds

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

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

Purposes of restricted funds mentioned above are as below:

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

12 Movement in funds

(Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

13 Analysis of net assets between funds

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

14 Cash generated from operations

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

15 Operating lease commitments

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

16 Related party transactions

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

17 Ultimate Controlling Party

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