

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

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AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2023

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

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

Objectives and activities

Background

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

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

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

Objectives and aims

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

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

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

Charitable activities

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

English for Speakers of Other Languages (ESOL) Classes

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

Women's Empowerment Project

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

This year's activities included:

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

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

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

Digital skills courses for girls of refugee backgrounds

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

Advice Clinic and Welfare Support

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

Ukraine Integration Support

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

Community Fridge

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

Muslim Girls and Boys Football Clubs

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

Social and Cultural Events

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

Volunteering and internships

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

Advocacy (rallies in support of human rights)

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

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

ACAA in Afghanistan

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

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

Achievements and performance

Achievements

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

Organisation Awards

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

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

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

Fundraising activities

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

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

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

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

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

Fundraising standards

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

Financial review

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

Reserves policy

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

Principal funding sources

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

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

Risk management

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

Structure, governance and management

Governing document

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

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

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

Appointment of trustees

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

Vetting potential trustees

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

Making the appointment

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

Organisational structure

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

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

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

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

Statement of trustees' responsibilities

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

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

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


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

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

Noorzia Aimaq

Trustee

Dated: 29 August 2024



AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Use of our report

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

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

29 August 2024
31 Sackville Street
Manchester
M1 3LZ

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

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

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

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

*Previous year is independently examined by independent examiner.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

BALANCE SHEET

AS AT 31 OCTOBER 2023

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

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

Noorzia Aimaq
Trustee

*Previous year is independently examined by independent examiner.



AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2023

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

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

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

(Continued)

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

1.5 Expenditure

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Cash and cash equivalents

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

1.8 Taxation

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

1.9 Employee benefits

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

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

1.10 Retirement benefits

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

(Continued)

1.11 Judgement and key sources of estimation uncertainty

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

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

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

1.12 Debtors

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

1.13 Creditors and provisions

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

2 Grants and Donations

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

3 Other income

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

4 Expenditure on charitable activities

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

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

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

6 Trustees

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

7 Employees

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

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

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

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

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

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

8 Tangible fixed assets

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

12 Movement in funds

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

12 Movement in funds

(Continued)

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

12 Movement in funds

(Continued)

Purposes of restricted funds mentioned above are as below:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

13 Analysis of net assets between funds

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

14 Operating lease commitments

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

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

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

15 Cash generated from operations

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

16 Related party transactions

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

17 Ultimate Controlling Party

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