

Charity registration number 1096908 (England and Wales)

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Paul Lehmann	(Resigned)
	Noorzia Aimaq	
	James Lopez	(Resigned)
	Leena Ramlakhan	(Resigned)
	Gulalai Nuristani	(Appointed on 03 December 2024)
	Fariba Shahmohammadi	(Appointed on 03 December 2024)
	Nooruddin Ansari	(Appointed on 03 December 2024)
Charity number	1096908	
Principal address	Unit 9 Griffin Centre Staines Road Feltham London TW14 0HS	
Website	www.acaa.org.uk	
Auditor	SCB (Accountants) Limited 31 Sackville street Manchester M1 3LZ	
Bankers	Natwest 275 277 High Street Hounslow TW3 1ZA	

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

CONTENTS

	Page
Trustees' Report	1 - 6
Independent auditor's report	7 - 9
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 2024

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

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

Objectives and activities

Background

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

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

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

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

Objectives and aims

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

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

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

Charitable activities

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

ESOL for Integration Project

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Women's Empowerment Project

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

Recent offerings of the project have included:

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

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

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

Advice Clinic

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

Chess Club for Men

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

Ukraine Integration Support

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

Community Fridge

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Muslim Girls and Boys Football Clubs

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

Conferences, Panel Discussions and Roundtable Events

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

Cultural Events and Celebrations

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

Rehabilitation and Reintegration for People on Probation

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

Volunteering and internships

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

Advocacy (rallies in support of human rights)

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

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

ACAA in Afghanistan

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

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

Achievements and performance

Achievements

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

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

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

Organisation Awards

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Fundraising activities

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

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

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

Fundraising standards

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

Financial review

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

Reserves policy

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

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

Principal funding sources

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

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

Risk management

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

Structure, governance and management

Governing document

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

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

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

Appointment of trustees

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

Vetting potential trustees

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

Making the appointment

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

Organisational structure

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

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Statement of trustees' responsibilities

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

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

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

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

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

Statement of disclosure to Auditor

In so far as the Trustees are aware:

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

Auditors

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

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

Noorzia Aimaq
Trustee



AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

Use of our report

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



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

21 August 2025
31 Sackville Street
Manchester
M1 3LZ

Date: 26/08/2025

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2024

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION


BALANCE SHEET

AS AT 31 OCTOBER 2024

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

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

Noorzia Aimaq
Trustee



AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

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

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

1.3 Charitable funds

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

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

The charity has no endowment funds.

1.4 Income

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

(Continued)

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

1.5 Expenditure

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

1.9 Taxation

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

(Continued)

1.10 Judgement and key sources of estimation uncertainty

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

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

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

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

1.11 Debtors

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

1.12 Creditors and provisions

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

1.13 Pensions

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

2 Grants and Donations

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

3 Other income

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

4 Expenditure on charitable activities

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

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

6 Trustees

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

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

7 Employees

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

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

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

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

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

8 Tangible fixed assets

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

9 Debtors

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

10 Creditors: amounts falling due within one year

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

11 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank Loan	6,160	16,797
	<u> </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 2026 at the end of 6 years.

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

12 Movement in funds

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

12 Movement in funds

(Continued)

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

12 Movement in funds

(Continued)

Purposes of restricted funds mentioned above are as below:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

13 Analysis of net assets between funds

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

14 Operating lease commitments

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

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

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

15 Cash generated from operations

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

AFGHANISTAN & CENTRAL ASIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

16 Related party transactions

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

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

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

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

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

17 Ultimate Controlling Party

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