

# NOWZAD

England & Wales · Charity number 1119185

## Details

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Other names	NOWZAD DOGS
Status	Registered
Legal form	Other
Registered	2007-05-14
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address  
Nowzad  
B3  
Mercury Business Park  
Bradinch  
EX5 4BL

Phone 07583812091

Email [info@nowzad.com](mailto:info@nowzad.com)

Website [www.nowzad.com](http://www.nowzad.com)

## Activities

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**Objects:** I) FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS. II) TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMAS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES, WAR OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

**Activities:** To relieve the suffering of animals; including companion animals, working equines, stray and abandoned dogs and cats and all other animals in need of care and attention, and to provide and maintain (where possible) rescue, rehabilitation and education facilities for the care and treatment of such animals with no voice but ours.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- Afghanistan
- Ukraine

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,648,149	£1,415,703	£2,324,773	7
2023-09-30	£941,813	£912,457	£2,092,327	5
2022-09-30	£3,521,317	£1,945,879	£2,062,971	5
2021-03-31	£838,078	£727,913	£491,714	3
2020-03-31	£957,920	£754,091	£381,549	3

## Trustees

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Name	Role	Appointed
<b>Morag Harris</b>	Chair	2022-07-01
Daniel Tatsch		2015-05-01
Jean Paul Bonnelly		2022-05-01
Patricia Murchison		2023-11-01

**NOWZAD**

England & Wales - Charity number 1119185

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# Accounts

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Charity registration number 1119185

**NOWZAD**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 MARCH 2025**

# NOWZAD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr D Tatsch Ms M Harris Mr J P Bonnelly Mrs P Murchison	(Appointed 1 November 2023)
<b>Charity number</b>	1119185	
<b>Registered office</b>	Unit B3 Mercury Business Park Bradninch Exeter Devon EX5 4BL	
<b>Auditor</b>	Streets Audit LLP Melrose House Pynes Hill Exeter EX2 5AZ	

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# NOWZAD

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# NOWZAD

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2025

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The last 18 months has, as always, proved challenging. The logistical challenges of operating in Afghanistan, a country now sidelined by the international community. Afghanistan is still under strict international sanctions, and banks are now very reluctant to allow money transfers to Afghanistan if at all. The charity management team have been forced to continue to use MoneyGram and Hawala payments to support the transfer of funds to Kabul to continue our charity's operational needs. We are, however, very well aware of the potential for increased risk, and so conduct enhanced due diligence in line with our accountability for the expenditure of donated funds.

We are extremely proud that our animal clinic in Kabul was asked by the Afghan Animal Health Directorate to become Kabul's first registered 24 hour animal hospital. A huge achievement by the team to be given this recognition for their unwavering determination.

The continued onslaught by Russian forces in Ukraine has exacerbated the plight of animal welfare within the country, especially in the east, close to the frontlines. During the reporting period the team have ensured regular visits are carried out, including by several trustees to visit and oversee certain aspects of our work.

The whole board is humbled by the commitment and effort that our teams give in the demanding environments in which they work.

And we cannot understate the gratitude we must give to our amazing supporters. Without them and their generosity, even in these extremely difficult financial times, there would be no Nowzad charity and no animal welfare delivered. Our supporters are the difference for an animal in need and for that we are forever grateful.

We now present our financial audit for the Nowzad charity for the period ended 31<sup>st</sup> March 2025. The report was extended by 6 months to allow us to discuss with HMRC whether or not there was a need for the charity to register for VAT due to the success of our online store. After much deliberation, it has been decided we do not need to register for VAT. Please note, the financial statements have been prepared by an independent financial auditor and in accordance with the accounting policy of the charity. Nowzad is a registered charity in England and Wales, with the Charity Commission number 1119185.

The Board of Nowzad Trustees  
March 2025



# NOWZAD

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2025

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### Mission Statement

To relieve the suffering of animals; including companion animals, working equines, stray and abandoned dogs and cats and all other animals in need of care and attention, and (where possible); to provide and maintain rescue, rehabilitation and education facilities for the care and treatment of such animals with no voice but ours.

### Trustees and Organisational Structure

The Nowzad charity is overseen by a board of trustees approved by the current serving board. Trustees are not remunerated for their trusteeship except for expenses relating to the course of the charity's activities. The trustees are responsible under the law of England and Wales for the correct and lawful operation of Nowzad. Since being established in 2007, the board of trustees operates and manages the Nowzad charity as a non-governmental, non-political, and non-religious organisation.

The following people served for the full period ending 31<sup>st</sup> March 2025

- D Tatsch
- JP Bonnelly
- M Harris
- P Murchison

New trustees will be added to the board during late 2025.

All trustees serve until such time as they feel they can no longer give the required time and commitment to the charity as each trustee takes their responsibility to the governance of the charity extremely seriously. Due to the long distances involved to travel to meet face to face most trustee meetings are held via zoom and notes taken.

**The Chairman and the CEO would like to thank the board members for their unwavering loyalty and commitment.**



# NOWZAD

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2025

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### Our CEO's overview of FY 2023-2025

The reporting period has seen the charity expand its animal welfare activities in both Afghanistan and Ukraine, although the logistical challenges for both countries has not eased.



Afghanistan is still shunned by the international community and therefore the regulated banking system. Hawala and MoneyGram transfers have aided us to keep charitable funds flowing into support our operational needs in Kabul.

The team on the ground with support from our fundraising team in the UK, have now implemented the 5 key areas of animal welfare that we planned for;

1. Promoting the reduction in the spread of rabies by vaccinations and neutering / spaying.
2. Moving forward with plans to convert the Nowzad animal clinic into a 24/7 animal hospital (the 1st of its kind in Afghanistan) which has included an uplift in staff to support this.
3. Providing a dedicated working animal team to visit working donkeys and horses and deliver much needed on-site treatment and education.
4. Improving and expanding the Nowzad donkey sanctuary in Kabul.
5. Operating a dedicated schools educational programme on promoting animal welfare and the dangers associated with rabies. Sadly though, secondary school age girls are now excluded from this programme.

I was pleased to be able to accompany our volunteer vet Dr Lachlan Campbell to Kabul to deliver a mobile X-ray machine. A much needed resource for the treatment of working animals in particular that cannot be transported to the animal hospital.

Dr Lach was able to train the staff in its use during the period of his visit.

Sadly, the security risk was raised whilst we were in-country due to the detainment of western nationals and we were forced to leave the country. I am hoping as the security threat eases to return during late 2025.

Within Ukraine our workload has increased as Russia has made advances across the east and south of the country. This in turn has forced more shelters to require assistance with supplies as local nationals, who once supported the shelters, are forced to move away to safer areas of Ukraine as the fighting nears. The Nowzad charity is now delivering over 20 tonnes of cat and dog food per month across Ukraine.

Ukraine has also seen its first reported case of rabies, which has required us to step up our rabies vaccination programme for stray and owned cats and dogs through volunteer and partner organisations.

This programme has been led by our Dutch volunteer Veterinary Technician, Angela whose dedication is an inspiration to us all.

# NOWZAD

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2025

The commitment and generosity of our supporters is always a huge source of comfort to me. They without question, make the charity the unique force for animal welfare that it is today.

And my thank you to them never seems enough. Our supporters are the difference for an animal in need. THANK YOU.

Pen Farthing  
March 2025



### Goals and Charitable Objectives

For the benefit of the public to relieve the suffering of animals in need of care and attention and in particular, to provide and maintain rescue facilities for the reception, care and treatment of such animals whilst reducing the spread of rabies.

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, war or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

# NOWZAD

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2025

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Nowzad has a dedicated long term mission to improve animal welfare programmes in both Afghanistan and Ukraine, both countries, brought to the brink by war.

We support the Afghan people through our work in reducing disease, particularly rabies, and helping livelihoods through our Working Animal Project.

Our animal welfare work in Ukraine is providing a vital service to the people in supporting disadvantaged animal shelters and carers whilst supporting the mission to humanely reduce the spread of rabies.

The charity's activities for public benefit, is split into the following categories:

- 1 Animal Welfare
- 2 Public Health
- 3 Education

### 1 Animal Welfare

- The Nowzad animal hospital in Kabul now provides 24/7 care for injured and diseased animals within Afghanistan which also includes TNVR programmes for cats and dogs.
- We also deliver practical hands on training for veterinary students from all over Afghanistan in partnership with the Animal Health Directorate.
- A dedicated working animal programme to promote healthy donkeys and horses in Kabul.
- Our animal welfare support to Ukraine provides animal food and medical supplies to those animal shelters in need, particularly in the east of the country along with the delivery of a rabies prevention and TNVR programme across eastern and southern Ukraine with volunteers and partners.

### 2 Public Health

The promotion and delivery of animal welfare and the resulting health benefits to the Afghan people takes into account and meets the Charity Commission's guidance on the public benefit.

By continuing with our ongoing and successful programme of trapping, neutering, vaccinating and then returning (TNVR) dogs and cats to the streets of Kabul, we are seeing significant benefits to both the local population and the welfare of animals through the humane control of the spread of rabies. In addition, our working animal programme for the benefit of the working donkeys and horses and those whose livelihoods depend upon these animals.

For the people of Ukraine we continually provide a public benefit by the promotion and delivery of animal welfare support to thousands of desperate animals in crisis alongside our ongoing programme of trapping, neutering, vaccinating and return (TNVR) for the many thousands of feral dogs and cats which are an important aspect of Ukrainian culture.

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2025

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### 3 Education

In Afghanistan we are focussing on;

- The continued advocating of building relationships with local Afghan community leaders and local residents to further cultural permissions that are required to develop animal welfare programmes for a visible benefit to the human community.
- Providing regular rabies awareness activities and animal husbandry outreach programmes within the community and providing educational programmes within schools in the Kabul area.

In Ukraine we are delivering;

- Equipment and resources to Lviv Veterinary University to promote the training of veterinary students which includes training delivered by western veterinarians.

### **Risk, Challenges and External Factors affecting Achievement**

The Board of Trustees fully recognises its responsibility for the management of any risk connected with operating in Afghanistan and Ukraine both from criminality and opposing armed actors. The charity is also extremely focused on mitigating any risks associated with fraud.

The board and the CEO operate an 'open' door policy where any and all questions from the board to the CEO are can be asked freely in a group 'WhatsApp' chat at any time. Any responses that need further detail are explained fully in email responses as required.

Operating as an aid organisation without direct military support is, without doubt, a serious and committing undertaking.

The CEO annually updates his hostile awareness and close protection training to facilitate trustees and other Nowzad staff to visit both Afghanistan and Ukraine. The CEO spends as much time as feasible in our countries of operation to assess the constantly changing security situations taking the full advice of security partners and local knowledge.

All significant activities undertaken by the Nowzad charity are subject to a risk review prior to any activity commencing. Major risks are identified, and appropriate risk management plans discussed and implemented.

These risks are reviewed constantly by the staff, CEO and Trustees, and the appropriate procedures and policies implemented to maintain a safe level of working.

# NOWZAD

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2025

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# NOWZAD

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2025

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Over the last 18 months, the vital work of Nowzad has been bolstered by the generous support of several grant-making trusts and foundations. These partnerships have been instrumental in our stability; while some grants were restricted to specific life-saving initiatives — such as our mobile equine clinic in Afghanistan — others provided the essential core funding required for our general operational needs.

Beyond these institutional grants, we remain profoundly moved by the kindness of individual supporters who choose to remember Nowzad in their Wills. We receive these legacy gifts with the utmost respect and gratitude, recognising them as a powerful act of compassion.

Finally, none of this would be possible without the tireless energy of our fundraising team and the dedication of our volunteers who donate, share our stories or just stand by us. Their belief in Nowzad's mission is what keeps our clinics open and our teams on the ground.

### **Financial Review**

The financial statements cover an extended period of 18 months from 1 October 2023 to 31 March 2025, following the Trustees' decision to change the charity's financial year end. Comparative figures therefore relate to a 12-month period and are not directly comparable.

Total income for the period amounted to £1,648,149 (2023: £941,813). The charity continues to be heavily reliant on voluntary income, with £1,290,269 generated from donations and legacies. Grant income totalled £212,276, supporting both core activities and specific restricted projects in Afghanistan and Ukraine. Income from trading activities, primarily through the charity's online store, was £118,773, reflecting continued supporter engagement.

Total expenditure for the period was £1,415,703 (2023: £912,464), all of which related to charitable activities and the costs of raising funds. The majority of charitable expenditure (£1,310,101) was incurred in delivering animal welfare programmes in Afghanistan and Ukraine, including veterinary care, TNVR programmes, working animal support, emergency aid, and education initiatives. Support and governance costs were appropriately controlled and remain proportionate to the scale and complexity of the charity's operations.

The charity reported a net surplus for the period of £232,445, increasing unrestricted funds to £2,324,773 at 31 March 2025 (2023: £2,092,327). The Trustees consider this outcome prudent given the significant operational, geopolitical and financial risks faced by the charity, particularly in relation to operating in conflict-affected regions.

Cash balances at the period end totalled £2,033,404, providing the charity with sufficient liquidity to meet its short-term obligations and to respond rapidly to humanitarian and animal welfare emergencies as they arise.

### **Reserves Policy**

The Trustees have reviewed the charity's reserves policy in light of the operational risks associated with delivering charitable activities in conflict-affected and politically unstable regions, including Afghanistan and Ukraine, and the charity's reliance on voluntary income from donations and legacies.

The Trustees aim to maintain unrestricted reserves equivalent to approximately six months of planned charitable expenditure. This level of reserves is considered necessary to:

- ensure the charity can continue to operate in the event of unexpected income shortfalls;

# NOWZAD

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2025

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- manage cash flow disruption caused by banking restrictions, sanctions, or delays in transferring funds to countries of operation;
- provide financial resilience in response to emergency situations affecting animal welfare; and
- support the charity's going concern status.

At 31 March 2025, unrestricted reserves totalled £2,324,773, which exceeds the Trustees' minimum target. The Trustees consider this appropriate given the heightened risks and uncertainties associated with the charity's operating environment. The reserves are held as general unrestricted funds and are not currently designated for specific future projects, allowing flexibility in their deployment should circumstances require.

The reserves policy is reviewed annually as part of the Trustees' ongoing financial oversight.

### Investment Policy

The Nowzad board of trustees at this time has no plans for an investment policy to be put in place as we do not hold funds for investment purposes.

### Admin Details

Address: Nowzad, B3 Mercury Business Park, Bradninch, Devon, EX5 4BL, United Kingdom

Email: [info@nowzad.com](mailto:info@nowzad.com)

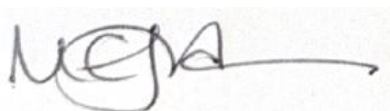
### Trustees Responsibilities for the financial Statement

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with the applicable law and United Kingdom accounting standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give an accurate view of the accounts in regard to income and expenditure. The trustees in preparing these accounts for the period ending 31<sup>st</sup> March 2025 have applied the following;

- A robust and full transparent system of accounting through the financial period.
- Observed the methods and principals of the Charities SORP.
- Followed guidance issued by our independent auditor.

The accounts are open to all scrutiny and we welcome questions from our donors on the activities of the charity funded by their generous donations.

Approved by the Trustees and signed on their behalf by Morag Harris on 21 January 2026.



And signed on original copy held at Nowzad office UK

**NOWZAD**  
**PERIOD ENDED 31 MARCH 2025**  
**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF NOWZAD**

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**Opinion**

We have audited the financial statements of the Nowzad (the group) for the period ended 31 March 2025 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 by 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).

The prior year financial statements were not subject to an audit and accordingly the comparatives included in these financial statements are unaudited.

In our opinion, the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the period 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 of 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees 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.

**NOWZAD**  
**PERIOD ENDED 31 MARCH 2025**  
**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF NOWZAD**

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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 with 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 group'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.

- Enquiry of management, those charged with governance and review of legal and professional costs around actual and potential litigation and claims.
- Enquiry of entity staff in tax and compliance functions to identify any instance of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

**NOWZAD**  
**PERIOD ENDED 31 MARCH 2025**  
**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF NOWZAD**

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In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing any correspondence with HMRC, relevant regulators and the Group's legal advisors.

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.

**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.



**Streets Audit LLP**  
**Chartered Accountants & Statutory Auditor**  
**Date: 21 January 2026**

Melrose House  
Pynes Hill  
Exeter  
EX2 5AZ

Street Audit LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## NOWZAD

### CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2025

		Unrestricted Funds 31 March 2025 £	Restricted funds 31 March 2025 £	Total funds 31 March 2025 £	Total funds 30 Sep 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	1,163,293	126,976	1,290,269	904,062
Grants	3	185,604	26,672	212,276	-
Other trading activities	4	118,773	-	118,773	33,512
Investments	5	26,831	-	26,831	4,239
<b>Total income</b>		1,494,501	153,648	1,648,149	941,813
<b>Expenditure on:</b>					
Raising funds	6	105,602	-	105,602	28,330
Charitable activities	7	1,156,453	153,648	1,310,101	884,134
<b>Total expenditure</b>		1,262,055	153,648	1,415,703	912,464
<b>Net income for the period / Net movement in funds</b>		232,446	-	232,446	29,349
Fund balances at 1 October 2023		2,092,327	-	2,092,327	2,062,971
Fund balances at 31 March 2025		2,324,773	-	2,324,773	2,092,327

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

All income and expenditure derive from continuing activities.

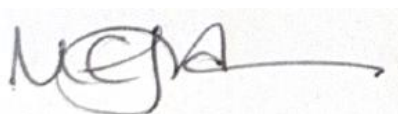
The notes on pages 18 to 31 form part of these financial statements.

# NOWZAD

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31 MARCH 2025

	Notes	£	2025 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	11		285,448		298,328
			<hr/>		<hr/>
			285,448		298,328
<b>Current assets</b>					
Stocks	14	22,943		24,270	
Debtors	15	9,141		7,343	
Cash at bank and in hand		2,033,404		1,963,638	
		<hr/>		<hr/>	
		2,065,488		1,995,251	
		<hr/>		<hr/>	
<b>Creditors: amounts falling due within one year</b>	16				
		(26,163)		(201,252)	
		<hr/>		<hr/>	
Net current assets			2,039,325		1,793,999
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			2,324,773		2,092,327
			<hr/>		<hr/>
<b>Charity funds</b>					
Restricted funds	17		-		
Unrestricted funds	18		2,324,773		2,092,327
			<hr/>		<hr/>
			2,324,773		2,092,327
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Trustees on 21 January 2026 and signed on their behalf by



**M Harris**  
Trustee

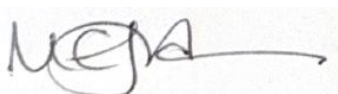
# NOWZAD

## CHARITY STATEMENT OF FINANCIAL POSITION

FOR THE PERIOD ENDED 31 MARCH 2025

		£	2025 £	£	2023 £
<b>Fixed assets</b>	<b>Notes</b>				
Tangible assets	12		284,894		297,577
Investments	13		100		100
			<hr/>		<hr/>
			284,994		297,677
<b>Current assets</b>					
Debtors	15	144,250		57,937	
Cash at bank and in hand		1,920,191		1,935,729	
		<hr/>		<hr/>	
		2,064,441		1,993,666	
<b>Creditors: amounts falling due within one year</b>	16				
		<hr/>		<hr/>	
		(24,663)		(199,017)	
Net current assets			2,039,778		1,794,649
<b>Total assets less current liabilities</b>			<hr/>		<hr/>
			2,324,772		2,092,326
			<hr/>		<hr/>
<b>Income funds</b>					
Restricted funds			-		-
Unrestricted funds			2,324,772		2,092,326
			<hr/>		<hr/>
			2,324,772		2,092,326
			<hr/>		<hr/>

The financial statements were approved by the Trustees on 21 January 2026 and signed on their behalf by



**M Harris**  
Trustee

# NOWZAD

## CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 MARCH 2025

		2025	2023
		£	£
	Notes		
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	56,163	203,274
<b>Investing activities</b>			
Purchase of tangible assets		(13,227)	(81,240)
Investment income received		26,831	4,238
<b>Net cash used in investing activities</b>		13,604	(77,002)
<b>Net cash used in financing activities</b>		-	-
<b>Net increase in cash and cash equivalents</b>		69,767	126,272
Cash and cash equivalents at beginning of period		1,963,637	1,837,366
<b>Cash and cash equivalents at end of period</b>		2,033,404	1,963,638

# NOWZAD

## CHARITY STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 MARCH 2025

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		2025	2023
		£	£
	Notes		
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(29,142)	261,825
<b>Investing activities</b>			
Purchase of tangible assets		(13,227)	(80,356)
Investment income received		26,831	4,238
<b>Net cash used in investing activities</b>		13,604	(76,118)
<b>Net cash used in financing activities</b>		-	-
<b>Net increase in cash and cash equivalents</b>		(15,538)	185,707
Cash and cash equivalents at beginning of period		1,935,729	1,750,022
<b>Cash and cash equivalents at end of period</b>		1,920,191	1,935,729

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

#### 1 Consolidated cash generated from operations

	Group 2025	Charity 2025	Group 2023	Charity 2023
Surplus for the period	232,445	232,445	29,356	29,356
Adjustments for:				
Investments income recognised in statement of				
Financial activities	(26,831)	(26,831)	(4,239)	(4,239)
Depreciation of tangible fixed assets	13,980	13,980	9,405	9,272
Profit/Loss on sale of fixed assets	12,128	11,930	-	-
Movements in working capital:				
(Increase)/decrease in stocks	1,327	-	(15,644)	-
(Increase)/decrease in debtors	(1,798)	(86,313)	42,564	42,564
Increase/(decrease) in creditors	(175,088)	(174,353)	141,832	184,872
Cash generated from operations	56,163	(29,142)	203,274	261,825

#### 2 Accounting Policies

##### Charity information

Nowzad is a charity governed by constitution. The charity registered number is 1119185 and the registered address is B3, Mercury Business Park, Bradninch, EX5 4BL.

##### 2.1 Reporting period

The financial statements have been prepared for an extended period from 1 October 2023 to 31 March 2025 as the charity wanted to change the financial year to better fit their operations.

##### 2.2 Accounting conversion

The financial statements have been prepared in accordance with the charity's SORP, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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.

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

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#### **2.3 Going concern**

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

#### **2.4 Charitable funds**

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

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

#### **2.5 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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Grants are included in the accounts on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

#### **2.6 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.

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

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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.

#### 2.7 Tangible fixed assets

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

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

Freehold land and buildings:	2% straight line
IT equipment	33% straight line
Plant & Machinery	20% straight line
Motor vehicles	25% straight line

The gain or loss arising on 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.

#### 2.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Investments in subsidiaries are measured at cost less impairment, as permitted under FRS 102.

#### 2.9 Financial instruments

The charity 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.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

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#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

#### **2.11 Retirement benefits**

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

#### **2.12 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### **2.13 Hawala payments**

Due to the charity's Operation Ark project, the charity spent a significant amount of time in the period operating out of Afghanistan. Due to the lack of banking systems in the country, the charity had to make use of Hawala payments in the period.

Hawala is a system for transferring money, where the money is paid to a broker who then instructs another broker to deliver payment to the targeted recipient. The hawala remittance system is an alternative remittance arrangement that completely avoids the formal financial system.

The Trustees recognise the inherent risks associated with the use of Hawala payments and have implemented enhanced due diligence and monitoring controls to ensure funds are applied solely for charitable purposes.

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

#### 3 Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2023 £
Donations and gifts	1,348,897	153,648	1,502,545	904,062
<b>Donations and gifts</b>				
Donations	500,855	126,976	627,831	814,554
Legacies	662,438	-	662,438	15,000
Grants	185,604	26,672	212,276	71,508
	1,348,897	153,648	1,502,545	904,062

#### 4 Other trading activities

	Unrestricted Funds 2025 £	Unrestricted funds 2023 £
Other income	-	-
Shop income	118,773	33,512
	118,773	33,512

#### 5 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2023 £
Interest receivable	26,831	4,239
	26,831	4,239

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

#### 6 Raising funds

	<b>2025</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>		
Costs of voluntary income	-	-
	<hr/>	<hr/>
<u>Trading costs</u>		
Trading expenses cost of sales	75,919	11,832
Trading expenses administration	29,683	16,498
	<hr/>	<hr/>
Total trading costs	105,602	28,330
	<hr/>	<hr/>
	105,602	28,330
	<hr/> <hr/>	<hr/> <hr/>

#### 7 Charitable activities

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	264,939	-	264,939	160,954
Rescue centre cost	3,387	6,172	9,559	4,214
Veterinary and care	29,090	-	29,090	24,918
Sundry	7,660	-	7,660	5,033
Operation Ark project expenses	347,744	95,538	443,282	179,905
Ukraine project expenses	326,377	51,938	378,315	402,512
Event costs	5,938	-	5,938	2,305
	<hr/>	<hr/>	<hr/>	<hr/>
	153,648	985,135	1,138,783	779,841
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Share of support costs (see note 8)	150,338	-	150,338	77,294
Share of governance costs (see note 8)	20,980	-	20,980	26,992
	<hr/>	<hr/>	<hr/>	<hr/>
	1,156,453	153,648	1,310,101	884,127
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

#### 8 Support costs

	Support Costs £	Governance Costs £	2025 £	Support Costs £	Governance costs £	2023 £
Depreciation	13,915	-	13,915	9,272	-	9,272
Bank charges and paypal fees	3,296	-	3,296	12,734	-	12,734
Equipment	-	-	-	-	-	-
Rent and rates	2,829	-	2,829	3,319	-	3,319
Premises insurance	19,841	-	19,841	9,989	-	9,989
Postage, printing and stationery	3,857	-	3,857	3,014	-	3,014
Telephone	7,856	-	7,856	4,517	-	4,517
IT expenses	11,615	-	11,615	6,434	-	6,434
Legal advice	200	-	200	236	-	236
Advertising	21,952	-	21,952	9,589	-	9,589
Travel and subsistence	64,977	-	64,977	18,340	-	18,340
Governance costs	-	20,980	20,980	-	26,992	26,992
	150,338	20,980	171,318	77,294	26,992	104,286

#### Governance Costs

Governance costs includes payments to the auditors of £14,400 (2023: £12,000) for audit fees.

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the period. However, two trustees were reimbursed a total of £929 travelling expenses (2023: £1,660).

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

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#### 10 Employees

The average monthly number of employees during the period was:

	<b>2025</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	<u>7</u>	<u>5</u>
<b>Employment costs</b>	<b>2025</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	240,842	145,627
Social security costs	20,879	13,749
Other pension costs	3,218	1,578
	<u>264,939</u>	<u>160,954</u>

There were no employees whose annual remuneration was more than £60,000.

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

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#### 11 Tangible fixed assets Group

	Freehold land and buildings £	Plant and machinery £	IT equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 October 2023	283,060	2,254	6,241	32,227	323,782
Additions	-	1,233	-	11,994	13,227
Disposals	-	-	-	(11,994)	(11,994)
At 31 <sup>st</sup> March 2025	283,060	3,487	6,241	32,227	325,015
<b>Depreciation and impairment</b>					
At 1 October 2023	-	540	4,894	20,153	25,454
Depreciation charged in the period	-	847	1,059	12,074	13,980
At 31 March 2025	-	1,387	5,953	32,227	39,434
<b>Carrying amount</b>					
At 31 March 2025	283,060	2,100	288	-	285,448
At 30 September 2023	283,060	1,847	1,347	12,074	298,328

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

#### 12 Tangible fixed assets Charity

	Freehold land and buildings £	Plant and machinery £	IT equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 October 2023	283,060	1,370	6,241	32,227	322,898
Additions	-	1,233	-	11,994	13,227
Disposals	-	-	-	(11,994)	(11,994)
At 31 <sup>st</sup> March 2025	283,060	1,370	6,241	32,227	322,898
<b>Depreciation and impairment</b>					
At 1 October 2023	-	274	4,894	20,153	25,321
Depreciation charged in the period	-	782	1,059	12,074	13,915
At 31 March 2025	-	1,056	5,954	32,227	39,237
<b>Carrying amount</b>					
At 31 March 2025	283,060	1,547	287	-	284,894
At 30 September 2023	283,060	1,096	1,347	12,074	297,577

#### 13 Fixed asset investments

	Charity Investments in subsidiary company
<b>Cost or valuation</b>	
At 1 October 2023	100
<b>Carrying amount</b>	
At 31 March 2025	100
At 30 September 2023	100

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

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#### 14 Stocks

	<b>Group 2025</b>	<b>Group 2023</b>
	<b>£</b>	<b>£</b>
Finished goods and goods for resale	22,943	24,270
	<hr/>	<hr/>
	<u>22,943</u>	<u>24,270</u>

#### 15 Debtors

	<b>Group 2025</b>	<b>Charity 2025</b>	<b>Group 2023</b>	<b>Charity 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Amounts owed by fellow group undertakings	-	135,208	-	50,694
Prepayments and other debtors	9,141	9,042	7,343	7,243
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>9,141</u>	<u>144,250</u>	<u>7,343</u>	<u>57,937</u>

#### 16 Creditors: amounts falling due within one year

	<b>Group 2025</b>	<b>Charity 2025</b>	<b>Group 2023</b>	<b>Charity 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other taxation and social security	3,963	3,963	3,016	2,945
Other creditors	-	-	184,631	184,631
Accruals and deferred income	22,200	20,700	13,606	11,401
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>26,163</u>	<u>24,663</u>	<u>201,253</u>	<u>198,977</u>

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

#### 17 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Restricted funds</b>				
Operation Ark	-	95,538	(95,538)	-
Ukraine Expenses	-	51,938	(51,938)	-
Animal Aid Abroad	-	6,172	(6,172)	-
	-	153,648	(153,648)	-

#### 18 Statement of funds

##### Statement of funds – current period

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
Unrestricted funds	2,092,327	1,494,501	(1,262,055)	2,324,773
<b>Restricted funds</b>				
Restricted funds	-	153,648	(153,648)	-
	2,092,327	1,648,149	1,415,703	2,324,773

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

#### 18 Statement of funds continued

##### Statement of funds – prior period

	Balance at 1 October 2022 £	Income £	Expenditure £	Balance at 30 Sept 2023 £
<b>Unrestricted funds</b>				
Unrestricted funds	2,062,971	941,813	(912,457)	2,092,327
<b>Restricted funds</b>				
Restricted funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	2,062,971	941,813	(912,457)	2,092,327
	<hr/>	<hr/>	<hr/>	<hr/>

#### 19 Analysis of net assets between funds

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Gross assets	-	2,350,936	2,350,936
Creditors due within one year	-	(26,163)	(26,163)
	<hr/>	<hr/>	<hr/>
<b>Total</b>	-	2,324,773	2,324,773

##### Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Gross assets	-	2,293,580	2,293,580
Creditors due within one year	-	(201,253)	(201,253)
	<hr/>	<hr/>	<hr/>
<b>Total</b>	-	2,092,327	2,092,327
	<hr/>	<hr/>	<hr/>

# NOWZAD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

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#### 20 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the profit or loss in respect of defined contribution schemes was £3,218 (2023: £1,578)

#### 21 Subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Company Number	Class of shares	Holding	Included in consolidation
The Nowzad Store Ltd	09758447	Ordinary	100%	Yes

The results of the subsidiary for the period were:

	Income £	Expenditure £	Profit/(Loss) £	Net Assets £
The Nowzad Store Ltd	34,961	34,961	-	101

#### 22 Related party transactions

The key management personnel of the charity comprise the Trustees (who do not receive remuneration for their role as Trustee) and the Chief Executive Officer. The cost of employment to the charity was £66,629 (2023: £42,946), including employer's pension and National Insurance contributions.

**NOWZAD**

England & Wales - Charity number 1119185

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# Accounts

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Charity registration number 1119185

**NOWZAD**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 SEPTEMBER 2023**



**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr D Tatsch Ms M Harris Mr J P Bonnelly Ms N Kanderian (Resigned 1 May 2023) Ms P Murchison (Appointed 1 November 2023)
<b>Charity number</b>	1119185
<b>Registered office</b>	Unit B3 Mercury Business Park Bradninch Exeter Devon EX5 4BL
<b>Auditor</b>	Bush & Co Limited 2 Barnfield Crescent Exeter EX1 1QT

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**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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**From the board of Trustees**

This past year has been one of immense challenge and resilience for Nowzad. Following the evacuation of our personnel from Afghanistan in the face of the Taliban takeover in August 2021, the future of Nowzad's operations in Kabul remained very uncertain. However, the incredible dedication of our staff who chose to stay has allowed us to resume critical veterinary programmes across the city. This report details the remarkable efforts undertaken by our Afghan team and also highlights our expansion into Ukraine. Throughout these endeavours the generosity of our supporters and funders has proven to be the lifeblood of our organization, enabling us to make a tangible difference to the lives of countless animals.

Firstly, we as the Board and all our staff are thrilled to announce the reopening of our veterinary clinic in the centre of Kabul. Our original Kabul location was just no longer accessible due to the political situation and the Taliban taking over our facilities. Undeterred, our team identified and secured alternative premises that could be adapted for kennels and veterinary care. This relocation, completed within a mere three days under extremely challenging circumstances – including the ever-present threat of Taliban interference – stands as a testament to Nowzad staff's resilience and commitment.



Fortunately, our donkey shelter far outside of the city continued functioning throughout the turmoil, completely undisturbed. It is home to 14 donkeys and horses, 1 cow and 1 goat, all rescued from a life of hardship, illness and suffering over the past 15 years.

Providing respite care to these animals is a critical part of our animal welfare remit in Afghanistan, however we have also been able to resume our Working Animal Programme in recent months too. Veterinary teams travel out almost daily to sites where working animals are in high numbers (brick kilns and migrant camps for example) to treat and vaccinate as many sick or injured animals as possible. At the same time, every opportunity is taken to engage owners in teaching them the proper care and husbandry of their animals. We have also been able to recommence our critical rabies prevention initiatives across the city, as well as our trap-neuter-vaccinate-release (TNVR) programme for street dogs and cats. We have the support of the Animal Health Directorate to continue our animal welfare remit in Kabul, for which we are truly grateful for.

However, ensuring a steady flow of resources, particularly funds, to support our Afghan operations presents logistical challenges. Afghanistan is under strict international sanctions, and major donors suspended or significantly cut funding after the Taliban took over. Before this, approximately 80% of Afghanistan's budget came from foreign donors. Afghanistan's financial assets abroad have also been frozen, and banks are now very reluctant to allow money transfers to Afghanistan.

Without any other option and in order to ensure the progress of our charitable activities, the Nowzad charity has had to use Hawala payments to transfer legitimate charitable funds. We are, however, very aware of the potential for increased risk, and so conduct enhanced due diligence in line with our accountability for the expenditure of donated funds. We also send hawala payments via a trusted route in lesser amounts to ensure complete oversight of expenditure according to a strict prior-approved budget by myself and the other Board members.



**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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Since March 2022, Nowzad has been operating in another country affected by conflict – Ukraine. Not long after Russian forces invaded, Pen and a small team from Nowzad visited Poland and Ukraine to establish a supply line for desperately-needed animal food, veterinary equipment and medicines. A key part of this was registering Nowzad as a Non-Governmental Organisation in Ukraine and then establishing bases in eastern Poland and one of the major (but relatively safe) cities of Ukraine - Lviv. Our Lviv base quickly became a hub for all supplies donated to Nowzad by extremely generous supporters in the UK and further afield and enabled us to set up a Ukrainian country office, headed up by a Country Manager with a wealth of experience in the fields of project management and veterinary medicine – Liuba Mocharska.

Rather than organise large-scale rescues of animals out of the country, it was clear from the start that Ukraine needed to be supported with its animal welfare programmes in-country. Nowzad fully supports several TNVR programmes across the country, helps to equip Lviv University Veterinary Faculty and several small veterinary clinics with essential tools and training, and provides some 20 tonnes of animal food to volunteers and local groups/shelters across Ukraine each month.

Crucially, we also now support two key animal shelters in their rescue, rehabilitation and rehoming efforts – one in far eastern Ukraine (Kramatorsk) that takes in rescued animals from the frontlines of fighting despite being subjected itself to missile attacks on an almost daily basis; and one newly-established shelter close to the capital Kyiv (Borodianka) set up by a dedicated local lady. In the face of escalating numbers of abandoned and stray dogs and cats on the streets, she saw the desperate need for such a facility and, with the financial and practical assistance of Nowzad, has established the shelter as a key rescue and adoption centre for the whole area.

As well as feeling immense pride in all our staff's extraordinary efforts given these demanding environments in which they work, I will also say, on behalf of the board of trustees, that we are continually humbled by the outpouring of generosity from our dedicated supporters. Their contributions are the lifeblood of our organization, enabling us to make a tangible difference in the lives of animals in Afghanistan and Ukraine.

**We now present our report for the Nowzad charity for the year ended 30th September 2023. Please note, the accompanying financial statements have been prepared by an independent financial auditor and in accordance with the accounting policy of the charity. Nowzad is a registered charity in England and Wales, with the Charity Commission number 1119185.**

D Tatsch, JP Bonnelly, M Harris, P Murchison  
October 2023



**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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**Mission Statement**

To relieve the suffering of animals; including companion animals, working equines, stray and abandoned dogs and cats and all other animals in need of care and attention, and (where possible); to provide and maintain rescue, rehabilitation and education facilities for the care and treatment of such animals with no voice but ours.

**Trustees and Organisational Structure**

The Nowzad charity is overseen by a board of trustees approved by the current serving board. Trustees are not remunerated for their trusteeship except for expenses relating to the course of the charity's activities. Being aware of the security risks presented by operating in Afghanistan, each year at least one of our trustees travels to Kabul specifically to meet with the staff and visit the Nowzad facilities, and experience first-hand the projects and local communities that are benefiting from the Nowzad Charity.

These visits are of utmost value as the board of trustees are responsible for setting the strategic plan and the direction the charity takes. The trustees are responsible under the law of England and Wales for the correct and lawful operation of Nowzad. Since being established in 2007, the board of trustees operates and manages the Nowzad charity as a non-governmental, non-political, and non-religious organisation.

The following people served for the full year ending 30th September 2023;

D Tatsch  
JP Bonnelly  
M Harris

The following people served for a part of the year ending 30th September 2023

N Kanderian  
P Murchison

All trustees serve until such time as they feel they can no longer give the required time and commitment to the charity as each trustee takes their responsibility to the governance of the charity extremely seriously. Due to the long distances involved to travel to meet face to face most trustee meetings are held via zoom and notes taken although face to face meetings are arranged where possible.

During the unprecedented events of Operation Ark the board of trustees met daily, even twice daily. During the aftermath caused by the press negativity and the Charity Commission inquiry which lasted 10 months, the board was forced to meet weekly.

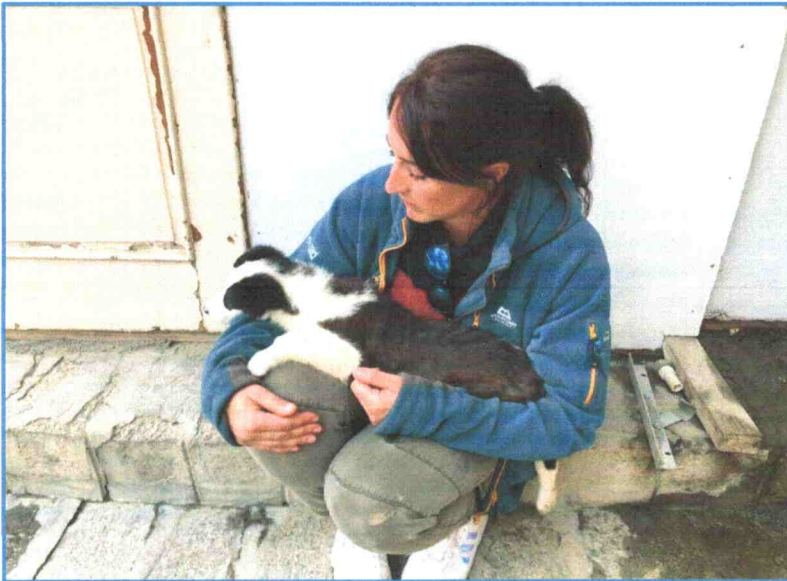
**The Chairman and the CEO would like to thank the board members for their unwavering loyalty and commitment.**

**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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**A Trustee's Return to Nowzad: Witnessing Hope in Kabul – Nina Kanderian**

In March 2023, I had the privilege of visiting the Nowzad operations in Kabul, the first time a trustee had been able to travel there since the Taliban takeover in August 2021. Having travelled to Afghanistan several times since the take over, Nowzad's CEO deemed the situation safe enough for another westerner's visit, and it felt crucial to see first-hand how Nowzad was adapting and continuing its vital work.



The visit was an eye-opening experience. The Nowzad veterinary clinic bustled with activity. Local Afghans brought in injured dogs and cats - their trust in Nowzad evident despite the challenging times. I witnessed spaying and neutering procedures, a crucial part of humane population control, alongside emergency surgeries on broken limbs. The dedication of the veterinary staff was inspiring, but it was clear the clinic lacked some essential equipment, hindering their ability to function as a fully-fledged animal hospital.

Beyond the clinic walls, I joined the Working Animal Programme team on field visits. We ventured to sprawling Kuchi camps, bustling trading posts for working horses and donkeys, and even brick kilns. These visits offered a glimpse into the harsh realities faced by Afghanistan's working animals. The Nowzad Donkey Sanctuary on the outskirts of Kabul was a beacon of hope. Here, rescued donkeys and horses receive the care and attention they desperately needed.

I also had the opportunity to work alongside the dedicated staff, assisting with treatment, surgeries, offering comfort to hospitalized patients, and even helping to socialise dogs and cats for potential rehoming, both within Afghanistan and with Western families.

This visit wasn't just about witnessing the challenges Nowzad faces. It was about seeing the unwavering dedication of the staff, and their unwavering commitment to animal welfare even in the midst of a difficult situation. It was a testament to the enduring power of hope, and the vital role Nowzad plays in the lives of countless animals in Afghanistan.

**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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**From our Country Manager in Afghanistan – Dr Reshad**

After the fall of Kabul to the Taliban in August 2021 and when Nowzad struggled to maintain any sort of operations in Kabul, all of the plans for Nowzad's Working Animal Programme came to a complete halt. To our huge relief, those rescued donkeys and horses at Nowzad's Donkey Sanctuary on the outskirts of Kabul remained safe and well. Myself and several of our committed Sanctuary staff chose to stay behind in Afghanistan for our families, and so we could continue with our care of the 15 equines there. Then from January 2023, when I launched operations again on behalf of Nowzad, we channeled our efforts into establishing a Working Animal Programme for all those horses and donkeys in Kabul and the surrounds. Equine husbandry and welfare have always been a primary interest of mine, and it was so rewarding to see the programme develop, and then go from strength to strength during 2023.

Since the Taliban took back power, international aid is just not getting through to enough people in Afghanistan and the crisis has had a huge impact on our population, and on the working animals that we all rely so heavily upon. There are almost 6,000 working donkeys, horses and mules in Kabul alone, used extensively to transport goods, building materials, water and waste across the city. It is at the notorious brick kilns that myself and our vet teams have seen the worst welfare cases of all. Being a working donkey or horse in Afghanistan is a truly hard and very desperate life.

From January 2023 until September 2023, we treated 740 working animals in total – from administering rabies and tetanus vaccinations, trimming hooves, filing teeth, de-worming, treating any infections or ailments and rehydrating them after hours of hard toil. On many occasions through the harsh summer and winter months in particular, we became very accustomed to being brought severely dehydrated horses and donkeys, close to exhaustion, and collapse.

Of particular concern was the high rate of wounds caused by ill-fitting harnesses and carts used by the animals to carry their loads. If left untreated, we saw many horses and donkeys suffering from extreme bacterial and bone infections, some of which even required emergency surgery on-site or hospitalization at our clinic in town. Fortunately, through using a local carpenter, we were able to replace these old, very uncomfortable harnesses with new, tailor-made harnesses. These help to distribute the load weight more evenly and are padded to prevent sores and limping issues. Myself and my team of six other vets also treated a range of other ailments like gastroenteritis, tongue and teeth issues, eye issues, colic and very commonly hernias.

In parallel to these treatment days, our team also began an awareness programme amongst the communities at the brick kilns, kuchi camps and market places. The focus was on basic husbandry and first aid of their working animals to improve the animal's health and welfare. However, in turn, this should increase their working capabilities and ensure the owners' livelihood and family are secure financially. It is key to the success of the programme to help owners understand the link between good care of their animals and increased return on their investments. To encourage this as much as possible, I also established an incentive scheme where owners taking particular good care would receive a certificate and reward such as a free brush or water trough.

During the last quarter of 2022 and throughout 2023, we have also been treating any animals that come into our new clinic that we have now set up in Kabul. Many of these are injured or sick street dogs and cats, brought in by concerned locals, and we're proud to offer them a second chance. But our impact goes beyond immediate care. Whilst establishing a new clinic, we have been continuing with our service of offering free/low-cost treatment and rabies vaccinations, amongst other preventative measures. Being able to offer this service helps to reduce the level of rabies within animal populations and the incidence of rabies being transmitted to humans from animal bites.

**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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During this past year, we have also been neutering/spaying dogs and cats that pass through our clinic doors to help reduce stray populations in a humane and sustainable way. In these first 9 months of 2023, we have neutered and spayed a total of 115 dogs and cats – including a big joint effort by all the team at the end of September, for World Rabies Day 2023.

Looking ahead to Winter 2023 and beyond, we plan to expand our TNVR and rabies prevention programme, and build on our existing Working Animal Programme, with education and awareness events throughout.



Dr Reshad and Dr Nazar spaying a cat at Nowzad's Vet Clinic, September 2023.

**Our CEO's overview of FY 2022-2023**

The fallout from the success of Operation Ark was unprecedented. The team and I truly struggled for sometime to see the light at the end of the tunnel. I can honestly say that it was not until October of 2022 that we finally started to put distance between us and the negativity of the ill-informed.

I was and continue to be so proud of the Nowzad staff for their determination and commitment to ensuring Nowzad as a charity stayed focussed no matter what was thrown at us via the mainstream media, social media, abusive phone calls or emails. The team stayed front side focussed on our mission; delivering animal welfare where it is needed the most; Afghanistan and Ukraine.

We have well documented our return to Afghanistan to renew our Trap, Neuter, Vaccinate and Release programmes for the dog and cat populations to reduce the impact of rabies among the Afghan population. A population of some 39 million people now abandoned by the western world.

Sadly this has meant we have not had the benefit of the international banking system to ensure a steady and regulated transfer of funds to support our NGO in Kabul. This article by the Norwegian Refugee Council is worth a read [https://www.nrc.no/globalassets/pdf/reports/life-and-death/executive-summary\\_financial-access-in-afghanistan\\_nrc\\_jan-2022.pdf](https://www.nrc.no/globalassets/pdf/reports/life-and-death/executive-summary_financial-access-in-afghanistan_nrc_jan-2022.pdf) and most definitely highlights the issues being faced by our charity.

With no other options we have had to rely on Hawala payments and MoneyGram.



**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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Our work in Ukraine continues at pace. We have solidified our commitment to maintain a presence in the country well into 2024. Sadly again red tape, this time in relation to Brexit (of all things!), has interrupted our plans to maintain a staging warehouse in Poland.

Europe now requires our UK based staff to hold a business visa for operating longer than 90 days within the EU. This can only be achieved by Nowzad becoming registered as an NGO in Poland. Achieving that was an admin endeavour too far.

Logistically it has created a few added elements to be taken into account to ensure our supplies transit directly to Lviv in Ukraine but seemed more straightforward than the administration surrounding operating and maintaining an NGO in Poland alongside our charitable work.

In September of 2023 we were subject to a large sophisticated 'scam' involving our charitable bank and our business phone provider. Nearly £200,000 was fraudulently transferred out of our charitable account. Our procedures to detect this immediately identified the fraud and a hold was placed on our account. Even with this bank administered hold the fraudsters were still able to withdraw further funds due to a failure of our banking provider.

I was very relieved that our bank immediately replaced the stolen funds ensuring the charity is not out of pocket. We immediately liaised with the relevant police authorities and I am glad to report those potentially responsible are now awaiting trial with the Police Force of Northern Ireland and so we are unable to make further comment.

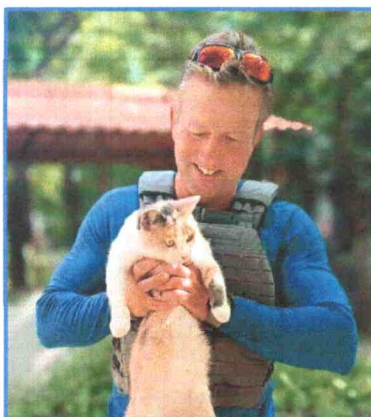
We always knew it would be a tough time re-establishing the charity after the chaotic and stressful moments of August 2021. The charity has moved on even though a few well less informed people and certain aspects of the media have not.

The charity has settled into its new home in Bradninch, bringing in further staff to compliment the team which now includes a full time online store manager to cope with the demand for charity merchandise. Returning to Afghanistan to witness firsthand the dedication of our new Afghan team alongside trips into Ukraine to see the remarkable courage of our Ukrainian people in the face of Russian aggression has reinvigorated my passion for the charity and our purpose.

And as always, I am extremely grateful to the many wonderful supporters who have always believed in the charity and what we do. They are the reason we can be there for so many animals with no voice but theirs.  
Thank you

Pen Farthing  
CEO – Nowzad

October 2023





**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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**Goals and Charitable Objectives**

For the benefit of the public to relieve the suffering of animals in need of care and attention and in particular, to provide and maintain rescue facilities for the reception, care and treatment of such animals whilst reducing the spread of rabies.

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, war or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Nowzad has a dedicated long term mission to improve animal welfare programmes in Afghanistan, a country brought to the brink by war and tribal conflict. This, in turn, supports the Afghan people through our work in reducing disease, particularly rabies, and helping livelihoods through our Working Animal Project.

Our animal welfare work in Ukraine is providing a vital service to the people in supporting disadvantaged animal shelters and carers whilst supporting the mission to humanely reduce the spread of rabies.

The charity's activities for public benefit, is split into the following categories;

- 1 Animal Welfare
- 2 Public Health
- 3 Education

**1 Animal Welfare**

The Nowzad charity now operates a fully functioning small animal clinic in Kabul which includes 6 Afghan fully qualified veterinarians dedicated to delivering quality treatment and care, both for injured and diseased dogs and cats in and around Kabul. Our team delivers a working animal programme providing direct point of care treatment at key animal distress sites in and around Kabul.



The Nowzad clinic is home to our practical hands on training delivery for veterinary students from all over Afghanistan in partnership with the Animal Health Directorate.

We are also providing animal welfare support to Ukraine in the form of animal food, medical supplies and vital aid to the animal carers who have volunteered to stay behind to support the operation of the shelters within the direct conflict areas of the Russian invasion.

The charity is directly involved in the deliver of a rabies prevention programmes across eastern and southern Ukraine with volunteers and partners.

## TRUSTEES' REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2023

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### 2 Public Health

The promotion and delivery of animal welfare and the resulting health benefits to the Afghan people takes into account and meets the Charity Commission's guidance on the public benefit.

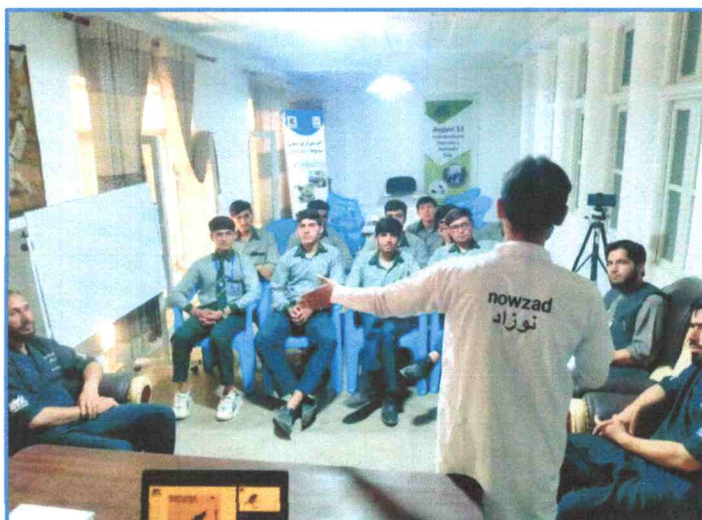
By continuing with our ongoing and successful programme of trapping, neutering, vaccinating and then returning (TNVR) dogs and cats to the streets of Kabul, we are seeing significant benefits to both the local population and the welfare of animals through the humane control of the spread of rabies. In addition to this we have launched and operated our working animal programme for the benefit of the working donkeys and horses and those whose livelihoods depend upon these animals.

The people of Ukraine continue to be in the fight of their lives against the illegal invasion by Russian Forces. We continually provide a public benefit by the promotion and delivery of animal welfare support to thousands of desperate animals in crisis alongside our ongoing programme of trapping, neutering, vaccinating and return (TNVR) for the many thousands of feral dogs and cats which are an important aspect of Ukrainian culture.

### 3 Education

In Afghanistan we are focusing on;

- The continued advocating of building relationships with local Afghan community leaders and local residents to further cultural permissions that are required to develop animal welfare programmes for a visible benefit to the human community.
- Providing regular rabies awareness activities and animal husbandry outreach programmes within the community.



- We reinstating our educational programmes although it is with sadness that women in Afghanistan are no longer allowed to attend any form of secondary education. This is a direct consequence of western governments indifference to Afghanistan following the withdrawal in 2021 creating the only country in the world to ban women from the fundamental right to an education.

In Ukraine we are delivering;

- Equipment and resources to Lviv Veterinary University to promote the training of veterinary students.
- Rabies awareness training in the areas where we are operating TNVR programmes.



**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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**Risk, Challenges and External Factors affecting Achievement**

The Board of Trustees fully recognises its responsibility for the management of any risk connected with operating in Afghanistan and Ukraine both from criminality and opposing armed actors. The charity is also extremely focused on mitigating any risks associated with fraud.

The board and the CEO operate an 'open' door policy where any and all questions from the board to the CEO can be asked freely in a group 'WhatsApp' chat at any time. Any responses that need further detail are explained fully in CC email responses as required.

Peace, as we take for granted in the West, has not been known in Afghanistan for three generations. Operating as an aid organisation without direct military support is, without doubt, a serious and committing undertaking.

The CEO is annually updates his hostile awareness and close protection training to facilitate trustees and other Nowzad staff to visit the country. The CEO spends as much time as feasible in our countries of operation to assess the constantly changing security situations taking the full advice of security partners and local knowledge.

The CEO has visited Kabul five times during this reporting period, with the permission from the Taliban authorities to support the ongoing efforts to re-establish the charities activities. He has also visited Ukraine along with other Nowzad staff, establishing working relationships with shelter partners there. As long as there is an acceptable level of security we will continue to operate in Afghanistan and Ukraine going forward.

All significant activities undertaken by the Nowzad charity are subject to a risk review prior to any activity commencing. Major risks are identified, and appropriate risk management plans discussed and implemented. We are particularly concerned with the constantly changing and heightened security situation in Ukraine and the high-level risk associated with handling animals potentially carrying rabies. All of our team are fully vaccinated against rabies.

Major risks could have a significant impact on;

- Our daily operation – including risks to personnel and the animals in our care especially at our shelter in Kabul.
- Our overall achievement in regard to our mission to promote animal welfare in Afghanistan including continued rabies prevention work.
- Our overall achievement in regard to our mission to deliver aid and welfare in Ukraine including continued rabies prevention work.
- *Our financial sustainability to maintain required income levels and the trust of donors to continue to support us.*

These risks are reviewed constantly by the staff, CEO and Trustees, and the appropriate procedures and policies implemented to maintain a safe level of working.



**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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**Other Activities, Achievements and Performance****1. Working Animal Project in Kabul, Afghanistan**

The Nowzad Working Animal Program serves to treat the large numbers of working donkeys and horses in Kabul, and help the families so dependent on them. Our holistic approach has earned us long-lasting respect in the local communities - an achievement we are all so proud of given the challenges faced in the aftermath of the Taliban re-taking Afghanistan in 2021. There are approximately 6,000 working donkeys, horses and mules working in horrendous conditions in Kabul and its surrounds. Most are owned by the poorest members of society and are subjected to overwork, injury, malnutrition and neglect. Consequently, many equines die or can no longer work, and the impact of loss of earnings is devastating to the family. Nowzad's Working Animal Project seeks to address this huge problem. Our vets provide free veterinary and farrier treatments, purpose-made padded harnesses, portable stabling, de-worming treatments, and vaccinations. At sites where donkeys and horses are traded in large numbers, we work closely with the owners to break the cycle of poor animal husbandry and harmful traditional practices. We also run an equine sanctuary on the periphery of Kabul, with 14 long-term donkey and horse residents fortunate to be rescued from a life of hardship and suffering.

**2. Rabies prevention work in Ukraine**

Nowzad's reputation and experience of working in a conflict zone has been very useful in our efforts to help the many thousands of animals sadly caught up in the war in Ukraine. After registering as a Ukrainian NGO in May 2022, we now have established warehouses in Poland and Lviv, with a dedicated in-country Manager. From this base in Lviv we coordinate the large amounts of food and veterinary supplies that we buy or which have been donated to us. Our network of trusted volunteers then distribute food and veterinary supplies to animal shelters still operating throughout Ukraine, as well as feeding abandoned animals living on the streets. We have identified two such shelters - in Kramatorsk (eastern Ukraine) and Borodianka (close to Kyiv) - to help rebuild after being damaged through missile strikes. Our Ukraine team is also involved in widescale Trap-Neuter-Vaccinate-Release programme in particular areas of Ukraine where animal populations are escalating rapidly and there is a growing threat of rabies outbreaks.

**3. The Nowzad small animal clinic in Kabul**

The new clinic has proved to be in an ideal location for meeting the needs of the local animal welfare community. Our clients have predominately been local Afghan nationals who have collected injured and ill animals that require treatment.

The Nowzad team have worked hard to build an impressive facility boasting an animal treatment room, surgery, cat room, small laboratory, lecture facilities and isolation and quarantine rooms. We maintain outdoor kennelling for recovery and those dog awaiting rehoming. The Nowzad staff include, vets, kennel hands, driver, cook and dog socialisation assistant.

The delivery of rabies vaccinations is free for all clients in our determination to prevent the spread of rabies.



**TRUSTEES' REPORT**

**FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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**11. FINANCIAL REVIEW**

During the year ended 30th September 2023 the total income to the charity was £909,213 (Group: £941,813) with £71,508 from grants from charitable bodies.

We spent, in the course of our charitable activities, £884,127 (Group: £912,457) throughout the financial year. The main expenditure was for the actual animal transportation costs for soldier's companion animals.

**12. RESERVES POLICY**

The Nowzad board of trustees would ideally like to be able to hold six months of unrestricted funds for expenditure in relation to charitable activities in Afghanistan. Further, regardless of the constant requirement for expenditure our unrestricted reserves at the year-end were £2,092,327.

**13. INVESTMENT POLICY**

The Nowzad board of trustees at this time has no plans for an investment policy to be put in place as we do not hold funds for investment purposes.

**Admin details**

Nowzad, B3 Mercury Business Park, Bradninch, Devon, EX5 4BL, United Kingdom  
info@nowzad.com

**15. TRUSTEES RESPONSIBILITIES FOR THE FINANCIAL STATEMENT**

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with the applicable law and United Kingdom accounting standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give an accurate view of the accounts in regard to income and expenditure. The trustees in preparing these accounts for the year ending 30 September 2023 have applied the following;

- A robust and full transparent system of accounting through the financial year.
- Observed the methods and principals of the Charities SORP.
- Followed guidance issued by our independent auditor.

The accounts are open to all scrutiny and we welcome questions from our donors on the activities of the charity funded by their generous donations.

Approved by the Trustees and signed on their behalf by Ms M Harris on 30 July 2024.

And signed on original copy held at Nowzad office UK



**NOWZAD**

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF NOWZAD**

---

I report to the charity trustees on my examination of the accounts of the group for the year ended 30 September 2023, which are set out on pages 15 to 31.

**Responsibilities and basis of report**

As the charity's trustees of the group (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's report**

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as *part of an independent examination*; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).



**NOWZAD**

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF NOWZAD**

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

*Shane Cann*.....

Shane Cann BA(Hons) ACA FCCA CTA  
Bush & Co Limited  
Chartered Accountants  
2 Barnfield Crescent  
Exeter  
EX1 1QT

Date: 30 July 2024



**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted funds 2023 £	Total 2022 £
<b><u>Income from:</u></b>			
Donations and legacies	3	904,062	3,462,029
Other trading activities	4	33,512	58,573
Investments	5	4,239	715
<b>Total income</b>		941,813	3,521,317
<b><u>Expenditure on:</u></b>			
Raising funds	6	28,330	39,717
Charitable activities	7	884,127	1,906,162
<b>Total expenditure</b>		912,457	1,945,879
<b>Net income for the Period/ Net movement in funds</b>		29,356	1,575,438
Fund balances at 1 October		2,062,971	487,533
<b>Fund balances at 30 September</b>		2,092,327	2,062,971

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

All income and expenditure derive from continuing activities.

The notes on pages 22 to 32 form part of these financial statements.



CONSOLIDATED STATEMENT OF FINANCIAL STATEMENT  
AS AT 30 SEPTEMBER 2022

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		298,328		226,493
			<u>298,328</u>		<u>226,493</u>
<b>Current assets</b>					
Stocks	13	24,270		8,625	
Debtors	14	7,343		6,432	
Cash at bank and in hand		1,963,637		1,837,366	
		<u>1,995,250</u>		<u>1,852,423</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(201,251)</u>		<u>(15,945)</u>	
Net current assets			<u>1,793,999</u>		<u>1,836,478</u>
<b>Total assets less current liabilities</b>			<u><u>2,092,327</u></u>		<u><u>2,062,971</u></u>
<b>Charity funds</b>					
Unrestricted funds	16		<u>2,092,327</u>		<u>2,062,971</u>
			<u><u>2,092,327</u></u>		<u><u>2,062,971</u></u>

The financial statements were approved by the Trustees on 30 July 2024 and signed on their behalf by

Morag Harris  
Trustee

**NOWZAD****CHARITY STATEMENT OF FINANCIAL STATEMENT  
AS AT 30 SEPTEMBER 2022**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		297,577		226,493
Investments	12		100		100
			<u>297,677</u>		<u>226,593</u>
<b>Current assets</b>					
Debtors	14	57,937		100,500	
Cash at bank and in hand		1,935,729		1,750,022	
		<u>1,993,666</u>		<u>1,850,522</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(199,017)</u>		<u>(14,145)</u>	
Net current assets			<u>1,794,649</u>		<u>1,836,377</u>
<b>Total assets less current liabilities</b>			<u><u>2,092,326</u></u>		<u><u>2,062,970</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>2,092,326</u>		<u>2,062,970</u>
			<u><u>2,092,326</u></u>		<u><u>2,062,970</u></u>

The financial statements were approved by the Trustees on 30 July 2024 and signed on their behalf by

  
Morag Harris  
Trustee



**CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	1		203,273		1,605,257
<b>Investing activities</b>					
Purchase of tangible fixed assets		(81,240)		(239,136)	
Investment income received		4,238		716	
<b>Net cash used in investing activities</b>			(77,002)		(238,420)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			126,271		1,366,837
Cash and cash equivalents at beginning of Period			1,837,366		470,529
<b>Cash and cash equivalents at end of Period</b>			<u>1,963,637</u>		<u>1,837,366</u>



**CHARITY STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	1		261,825		1,559,247
<b>Investing activities</b>					
Purchase of tangible fixed assets		(80,356)		(239,136)	
Investment income received		4,238		716	
<b>Net cash used in investing activities</b>			(76,118)		(238,420)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			185,707		1,320,827
Cash and cash equivalents at beginning of Period			1,750,022		429,195
<b>Cash and cash equivalents at end of Period</b>			<u>1,935,729</u>		<u>1,750,022</u>



**STATEMENT OF CASH FLOWS (CONTINUED)**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

1	<b>Consolidated cash generated from operations</b>	<b>Group 2023 £</b>	<b>Charity 2023 £</b>	<b>Group 2022 £</b>	<b>Charity 2022 £</b>
	Surplus for the Period	29,356	29,356	1,575,438	1,618,617
	Adjustments for:				
	Investment income recognised in statement of financial activities	(4,238)	(4,238)	(716)	(716)
	Depreciation of tangible fixed assets	9,405	9,272	12,644	12,644
	Movements in working capital:				
	(Increase)/decrease in stocks	(15,645)	-	6,969	-
	(Increase)/decrease in debtors	(911)	42,563	5,290	(79,311)
	Increase/(decrease) in creditors	185,306	184,872	5,632	8,013
	<b>Cash generated from operations</b>	<u>203,273</u>	<u>261,825</u>	<u>1,605,257</u>	<u>1,559,247</u>

**2 Accounting policies**

**Charity information**

Nowzad is a charity governed by constitution. The charity registered number is 119185 and the registered address is B3, Mercury Business Park, Bradninch, EX5 4BL

**2.1 Reporting period**

The financial statements have been prepared for an extended period from 1 April 2021 to 30 September 2022 as the charity wanted to change the financial year to better fit their operations.

**2.2 Accounting convention**

The financial statements have been prepared in accordance with the charity's SORP, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

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**2 Accounting policies**

**(Continued)**

**2.3 Going concern**

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

**2.4 Charitable funds**

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

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

**2.5 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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Grants are included in the accounts on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

### 2 Accounting policies

(Continued)

#### 2.6 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.

#### 2.7 Tangible fixed assets

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

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

Freehold land and buildings	2% straight line
IT equipment	33% straight line
Plant & machinery	20% straight line
Motor vehicles	25% straight line

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.

#### 2.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Investment in subsidiaries are valued at cost less provision for impairment.

#### 2.9 Financial instruments

The charity 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.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

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**2 Accounting policies****(Continued)****Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**2.11 Retirement benefits**

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

**2.12 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

**2.13 Hawala payments**

Due to the charity's Operation Ark project, the charity spent a significant amount of time in the period operating out of Afghanistan. Due to the lack of banking systems in the country, the charity had to make use of Hawala payments in the period.

Hawala is a system for transferring money, where the money is paid to a broker who then instructs another broker to deliver payment to the targeted recipient. The hawala remittance system is an alternative remittance arrangement that completely avoids the formal financial system.



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

**3 Donations and legacies**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	904,062	3,462,029
	<u>904,062</u>	<u>3,462,029</u>
<b>Donations and gifts</b>		
Donations	817,554	3,229,755
Legacies	15,000	65,274
Grants	71,508	167,000
	<u>904,062</u>	<u>3,462,029</u>

**4 Other trading activities**

	2023	2022
	£	£
Other income	-	3,999
Shop Income	33,512	54,574
	<u>33,512</u>	<u>58,573</u>

**5 Investments**

	Unrestricted funds	Total
	2023	2022
	£	£
Interest receivable	4,239	715
	<u>4,239</u>	<u>715</u>



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE PERIOD ENDED 30 SEPTEMBER 2022

## 6 Raising funds

	Total	Total
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Costs of raising voluntary income	-	-
<u>Trading costs</u>		
Trading expenses cost of sales	11,832	39,717
Trading expenses administration	16,498	-
Total trading costs	28,330	39,717
	<u>28,330</u>	<u>39,717</u>

## 7 Charitable activities

	2023	2022
	£	£
Staff costs	160,954	109,011
Rescue centre cost	4,214	3,086
Veterinary and care	24,918	3,488
Sundry	5,033	3,348
Operation Ark project expenses	179,905	1,475,128
Ukraine project expenses	402,512	164,022
Event costs	2,305	-
	<u>779,841</u>	<u>1,758,083</u>
Share of support costs (see note 8)	77,294	131,871
Share of governance costs (see note 8)	26,992	16,208
	<u>884,127</u>	<u>1,906,162</u>



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

**8 Support costs**

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	9,272	-	9,272	12,644	-	12,644
Bank charges and paypal fees	12,734	-	12,734	16,459	-	16,459
Equipment	-	-	-	-	-	-
Rent and rates	3,319	-	3,319	25,446	-	25,446
Premises insurance	9,839	-	9,839	12,910	-	12,910
Postage, printing and stationery	3,014	-	3,014	12,737	-	12,737
Telephone	4,517	-	4,517	4,886	-	4,886
IT expenses	6,434	-	6,434	18,112	-	18,112
Legal advice	236	-	236	1,800	-	1,800
Advertising	9,589	-	9,589	10,087	-	10,087
Travel and subsistence	18,340	-	18,340	16,790	-	16,790
Governance costs	-	26,992	26,992	-	16,208	16,208
	<u>77,294</u>	<u>26,992</u>	<u>104,286</u>	<u>131,871</u>	<u>16,208</u>	<u>148,079</u>
Analysed between Charitable activities	<u>77,294</u>	<u>26,992</u>	<u>104,286</u>	<u>131,871</u>	<u>16,208</u>	<u>148,079</u>

**Governance Costs**

Governance costs includes payments to the auditors of £12,000 (2022: £7,200) for audit fees.

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the Period. However, two trustees were reimbursed a total of £1,660 travelling expenses (2022: £1,838 were reimbursed).



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE PERIOD ENDED 30 SEPTEMBER 2023

**10 Employees  
Group and Charity**

The average monthly number of employees during the Period was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
	5	5
	<u>5</u>	<u>5</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	145,627	93,532
Social security costs	13,749	12,290
Other pension costs	1,578	3,189
	<u>160,954</u>	<u>109,011</u>

There were no employees whose annual remuneration was more than £60,000.

**11 Tangible fixed assets  
Group**

	Freehold land and buildings	Plant and machinery	IT equipment	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 October 2022	205,804	-	4,511	32,227	242,542
Additions	77,256	2,254	1,730	-	81,240
	<u>283,060</u>	<u>2,254</u>	<u>6,241</u>	<u>32,227</u>	<u>323,782</u>
<b>Depreciation and impairment</b>					
At 1 October 2022	-	-	3,953	12,096	16,049
Depreciation charged in the Period	-	407	941	8,057	9,405
	<u>-</u>	<u>407</u>	<u>4,894</u>	<u>20,153</u>	<u>25,454</u>
<b>Carrying amount</b>					
At 30 September 2023	<u>283,060</u>	<u>1,847</u>	<u>1,347</u>	<u>12,074</u>	<u>298,328</u>



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

<b>Tangible fixed assets</b>	Freehold land and buildings	Plant and machinery	IT equipment	Motor vehicles	Total
<b>Charity</b>	£	£	£	£	£
<b>Cost</b>					
At 1 October 2022	205,804	-	4,511	32,227	242,542
Additions	77,256	1,370	1,730	-	80,356
At 30 September 2023	283,060	1,370	6,241	32,227	322,898
<b>Depreciation and impairment</b>					
At 1 October 2022	-	-	3,953	12,096	16,049
Depreciation charged in the Period	-	274	941	8,057	9,272
At 30 September 2023	-	274	4,894	20,153	25,321
<b>Carrying amount</b>					
At 30 September 2023	283,060	1,096	1,347	12,074	297,577

**12 Fixed asset investments**

	Charity Investments in subsidiary company
<b>Cost or valuation</b>	
At 1 October 2022 & 30 September 2023	100
<b>Carrying amount</b>	
At 30 September 2023	100
At 30 September 2022	100

Whilst the charity do not own the shares in the subsidiary, the shares are being held on behalf of the charity by both the charity's CEO and one of its employees. Control has been established through their employment at the charity, with the store being run for its benefit.

**13 Stocks**

	Group 2023 £	Group 2022 £
Finished goods and goods for resale	24,270	8,625
	24,270	8,625



## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

## 14 Debtors

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Amounts owed by fellow group undertakings	-	50,694	-	94,168
Prepayments and accrued income	7,343	7,243	6,432	6,332
	<u>7,343</u>	<u>57,937</u>	<u>6,432</u>	<u>100,500</u>

## 15 Creditors: amounts falling due within one year

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Other taxation and social security	3,016	2,945	1,473	1,473
Other creditors	184,631	184,631	5,817	1,636
Accruals and deferred income	13,606	11,401	4,035	4,035
	<u>201,253</u>	<u>198,977</u>	<u>11,325</u>	<u>7,144</u>

During the year, the charity was the victim of a banking fraud. As a result of the charity having no fault, the amounts have refunded by the bank. Whilst the fraud was being investigated, a temporary refund totaling £184,631 was issued as a placeholder until the exact amounts were refunded. This was repaid by charity post year end.

## 16 Statement of funds

## Statement of funds – current period

	Balance at 1 October 2022 £	Income £	Expenditure £	Balance at 30 September 2023 £
Unrestricted funds	2,062,971	941,813	(912,457)	2,092,327
	<u>2,062,971</u>	<u>941,813</u>	<u>(912,457)</u>	<u>2,092,327</u>

## Statement of funds – prior period

	Balance at 1 October 2021 £	Income £	Expenditure £	Balance at 30 September 2022 £
Unrestricted funds	487,533	3,521,317	(1,945,879)	2,062,971
	<u>487,533</u>	<u>3,521,317</u>	<u>(1,945,879)</u>	<u>2,062,971</u>



## NOWZAD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE PERIOD ENDED 30 SEPTEMBER 2023

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#### 17 Analysis of net assets between funds

##### Analysis of net assets between funds – current period

	Unrestricted funds 2023 £	Total funds 2023 £
Gross assets	2,293,580	2,293,580
Creditors due within one year	(201,253)	(201,253)
<b>Total</b>	<b><u>2,092,327</u></b>	<b><u>2,092,327</u></b>

##### Analysis of net assets between funds – prior period

	Unrestricted funds 2022 £	Total funds 2022 £
Gross assets	2,078,916	2,078,916
Creditors due within one year	(15,945)	(15,945)
<b>Total</b>	<b><u>2,062,971</u></b>	<b><u>2,062,971</u></b>

#### 18 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,578 (2022: £3,189).



## NOWZAD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2023

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#### 19 Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Company Number	Class of shares	Holding	Included in consolidation
The Nowzad Store Ltd	09758447	Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) £	Net Assets £
The Nowzad Store Ltd	33,512	33,482	30	101

#### 20 Related party transactions

The key management personnel of the charity comprise the Trustees (who do not receive remuneration for their role as Trustee) and the Chief Executive. The cost of employment to the charity was £36,294 (2022: £42,946), including employer's pension and National Insurance contributions.

**NOWZAD**

England & Wales - Charity number 1119185

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# Accounts

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**NOWZAD**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

## NOWZAD

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Trustees** D Hill  
N Kanderian  
D Tatsch  
M Gibbs (resigned 14 November 2020)  
P Murchison (resigned 14 November 2020)

**Charity registered  
number** 1119185

**Principal office** Meriel Suite  
Hartnoll Farm  
Post Hill  
Tiverton  
Devon  
EX16 4NG

**Independent examiners** Bishop Fleming LLP  
Chartered Accountants  
2nd Floor Stratus House  
Emperor Way  
Exeter Business Park  
Exeter  
EX1 3QS

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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**FROM THE BOARD OF TRUSTEES**

The Nowzad annual report for 2020 - 2021 will reflect on our charitable activities in Afghanistan at the Nowzad clinic and animal shelter during what has been an unprecedented year across the globe.

The year started with the unwelcome news that US President Donald Trump had agreed to withdraw all troops from Afghanistan in a so-called 'peace' deal with the Taliban, and that sadly the actual legitimate government of Afghanistan was not included in those talks. How this will play out in the long term is a matter that we will be closely monitoring as since, as of March 31<sup>st</sup> 2021, no withdrawal date has currently been set. no end date has currently been set\*.

The Afghan personnel continue to face exceptional challenges through the continued insecurity of Kabul and the wider country as a whole, yet their commitment to promoting animal welfare has never waived. Sadly, along with the rest of the world, we have also faced the unrivalled challenges that have arisen from operating during the COVID pandemic since our last Trustees Report from March 2020. These challenges have severely disrupted so many aspects of our operations from fundraising to the delivery of animal welfare in Afghanistan. Our CEO and founder, Pen will highlight the issues later in this report. After several months of preparation and multiple delays due to lockdowns, we have finally launched our working animal programme to treat the many working equines on the streets of Kabul. We have included a more detailed look at the programme within this report.

Once again, the board of trustees of the Nowzad charity continue to be extremely grateful to the many volunteers who give up their time in the UK and other countries to promote the work of the charity or who have actually organised and participated in a variety of fundraising activities at home, even during the many pandemic lockdowns, thereby ensuring the continued success of the charity's animal welfare work in Afghanistan. Thank you to them all. Without the hard work and unbelievable generosity of the Nowzad supporter family, as a charity we would not have achieved all that we have during this difficult year.

We now present our report for the Nowzad charity for the year ended 31 March 2021. Please note, the accompanying financial statements have been prepared in accordance with the accounting policies of the charity and independently examined as required by charity legislation. Nowzad is a registered charity in England and Wales with the Charity Commission number 1119185.

\*Since writing this report, Kabul fell to the Taliban on the 15<sup>th</sup> August 2021 during the west's disastrous withdrawal from Afghanistan. The Nowzad charity committed to Operation Ark; the evacuation of our Afghan staff, their immediate families and as many of our rescued dogs and cats as we could. As this report is for the FY 2020-2021 we will not be including details of Operation Ark. These details will instead be included in the submitted FY 2021-2022 trustees report.

D Tatsch, D Hill, N Kanderian  
March 2021

**MISSION STATEMENT**

Nowzad's mission is to relieve the suffering of animals in Afghanistan; including companion animals, working equines, stray and abandoned dogs and cats and all other animals in need of care and attention, and to provide and maintain rescue, rehabilitation and education facilities for the for the care and treatment of such animals with no voice but ours.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**FROM OUR COUNTRY MANAGER IN AFGHANISTAN FOR THE YEAR 2020-2021**

Life as the Afghanistan Country Manager of Nowzad is an extremely satisfying job where it can be both rewarding and saddening all in the same day. Every day presents a new challenge.

There is never a dull moment with all the goings on of a dog shelter, cat shelter and large animal sanctuary and the many surgeries carried out daily from the numerous clients who trust Nowzad's professionalism. We normally also run several veterinary student training programme for the likes of Kabul University and the Veterinary Institute along with delivering rabies awareness programs in schools but sadly due to the COVID lockdown enforced throughout Afghanistan we were unable to present any of these training programs this year.

In the clinic, we have seen a wide range of trauma and injury cases as well as many illnesses. From patients being involved in collisions with vehicles to being attacked by other dogs to mange and leishmaniosis and of course the ever present danger from rabies.

The cases are many and not all are concluded successfully causing many a broken heart amongst our Afghan vet team. Over the past year, we have rescued and rehomed many dogs and cats. One of my most favourite adoptions this year was Julie. Julie was a long-term resident of Nowzad. I was so happy for her when she was finally adopted to a loving home in the US.

Sadly, we also lost one of our long-term residents during the earlier part of 2021, our donkey Jalala. Jalala was extremely old and had been suffering from arthritis. Her last few years at the Nowzad donkey sanctuary had been a peaceful existence not wanting for anything.



One of my favourite rescues this year was Nama Dog. Nama was found on the streets of Kabul with a severe case of leishmaniosis. Treatment was a long drawn out process but he recovered well and is a favourite among many staff members.

The pandemic has truly affected Afghanistan - worse than many other countries. With the lack of any commercial flights we have been truly cut off from the world. Furthermore, our soldier rescues and adoptions have been stacking up at the clinic as we have been unable to move them to their forever homes. We are hoping that 2021 will see commercial flights resume and vaccinations for COVID arrive in Afghanistan.

**OUR CEO'S OVERVIEW OF FY 2020-2021**

Having attended Crufts during early March 2020 as part of our team manning Nowzad's charity booth (where we were told to be cautious about the spread of a so called new virus whilst singing Happy Birthday to ourselves every time we washed our hands), I departed Crufts a day early for a flight to Kabul. My mission – to deliver desperately needed medical supplies to the Nowzad clinic and then a week later be returning on a flight to the UK as flight buddy escort for two dogs being adopted into European forever homes. But I didn't make it home for the rest of the year. Within days of arriving into Afghanistan, international flights were grounded across the world as the seriousness of the COVID pandemic suddenly began to take hold. With COVID cases rising dramatically in Kabul and only a handful of ventilators for the entire population of 39 million people, we took the unprecedented step of going into a full lockdown at the Nowzad clinic with a

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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handful of staff present to ensure we would stay healthy to be ready to care for the animals already at the Nowzad shelter and clinic.

After a few days of frantically collecting supplies we closed the doors on the clinic (except for emergency cases) and remained locked in place for the next 3 months watching the pandemic unfold.

Normally, we have a continuous through put of dogs and cats that once fully vaccinated and neutered are able to fly to their forever homes; but with no commercial flights operating at all we were now backed up on animals that should have left. At one point our clinic kennelling designed for just 20 dogs held nearly 60 dogs that could not be transported onwards. Our dog shelter held the maximum number of dogs at 140 with no options available to seek homes for them. At times it was extremely close to being a very desperate situation.

2020 was tough for everyone across the world but more so for countries like Afghanistan. As we listened to the west's plans for COVID vaccinations, we all knew we would not be receiving any vaccination rollout until months later.

Living and working with our team in lockdown in Kabul was actually the highlight of my year as I immersed myself in the Afghan culture and way of life whilst working together as a tight team to overcome the many problems that arose daily.

At the end of July 2020 we came out of our lockdown to operate a socially distanced clinic and shelter routine. Even when flights partially resumed toward the end of 2020 we were still unable to travel due to the quarantine restrictions that would be imposed as Afghanistan was immediately classified as a red country. With our adopted dogs and cats requiring a flight buddy we were still in the position of being unable to transport any of them to their forever homes.

The hopes and promises of 2021 being a COVID free year were abandoned pretty much as soon as the clocks turned one minute passed midnight on the 1<sup>st</sup> January. With no signs of travel restrictions easing to the UK and Europe we took advantage of America's open passage between Kabul and Houston (bizarrely the US banned all flights from Europe /UK to the US but not flights from Afghanistan to the USA).

So I began several weeks of flying in and out of Houston from Kabul moving our US soldier rescues and adopted dogs that we had now been forced to keep for over 6 – 8 months longer than we had intended. Operation 'RoadDOG' lasted well into 2021 as we sought to complete all our US dog moves before the Centre for Disease Control implemented their ban on dogs from 113 countries including Afghanistan. It slightly felt that we were being swamped by a tidal wave of restrictions and challenges as we sought to place our dogs and cats in loving homes outside of Afghanistan.

Meanwhile with the Afghanistan government lifting restrictions on daily working we were finally able to implement our working animal programme for the donkeys and horses on the streets of Kabul under the direction of Nowzad veterinarian; Dr Reshad. More later in this report.

Our intern programme was also able to resume (socially distanced) and saw Dr Mobin and Dr Zara in the Nowzad clinic undergoing intense training delivered by our dedicated team.

The dedication of our supporters through what has been an extremely testing year for everyone always



**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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inspired and motivated me. Even with all face to face fundraising events cancelled we managed to avoid being severely financially challenged due to the uptake in online fundraising. When asked, our amazingly generous supporters stepped up to the mark and kept us going.

We are continually optimistic for the future of Afghanistan and with the Nowzad team and supporters I know we will achieve our goals as we go forward into FY 21-22.

**Trustees and organisational structure**

The Nowzad charity is overseen by a board of trustees approved by the current serving board. Trustees are not remunerated for their trusteeship except for expenses incurred in the course of the charity's activities. Being aware of the security risks presented by operating in Afghanistan, each year at least one of our trustees travels to Kabul specifically to meet with the staff and visit the Nowzad facilities, and experience first-hand the projects and local communities that are benefiting from the Nowzad Charity.

These visits are of utmost value as the board of trustees are responsible for setting the strategic plan and the direction the charity takes. The trustees are responsible under the law of England and Wales for the correct and lawful operation of Nowzad. Since being established in 2007, the board of trustees operates and manages the Nowzad charity as a non-governmental, non-political, and non-religious organisation.

The following people served for the full year ending 31st March 2021

D Tatsch  
D Hill  
N Kanderian

The following people served for a part of the year ending 31st March 2021

M Gibbs  
P Murchison

All trustees serve until such time as they feel they can no longer give the required time and commitment to the charity as each trustee takes their responsibility to the governance of the charity extremely seriously. Due to the long distances involved to travel to meet face to face most trustee meetings are held via zoom and notes taken although face to face meetings are arranged where possible.

**GOALS AND CHARITABLE OBJECTIVES**

For the benefit of the public to relieve the suffering of animals in need of care and attention and in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, war or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Nowzad has a dedicated long term mission to improve animal welfare programmes in Afghanistan, a country brought to the brink by war and tribal conflict, which in turn will support the Afghan people through our work in the reduction of disease, particularly rabies.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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The charity's activities for public benefit, is split into the following categories;

- 1 Animal Welfare
- 2 Public Health
- 3 Education
- 4 Soldier Animal Companion Rescue

**1 Animal Welfare**

The Nowzad charity operates a fully functioning small animal clinic which includes 5 Afghan fully qualified veterinarians dedicated to delivering quality treatment and care, both for injured and diseased dogs and cats in and around Kabul. Our team also delivers support for a working animal programme and practical hands on training at the Nowzad clinic for veterinary students from all over Afghanistan.

**2 Public health**

The promotion and delivery of animal welfare and the resulting health benefits to the Afghan people takes into account and meets the Charity Commission's guidance on the public benefit.

By continuing with our ongoing and successful programme of Trapping, Neutering, Vaccinating and then Returning (TNVR) dogs and cats to the streets of Kabul, we are seeing significant benefits to both the local population and the welfare of animals through the humane control of the spread of rabies. In addition to this we have now launched our working animal programme for the benefit of the working donkey and horses and those whose livelihoods depend on these animals.

**3 Education**

Nowzad continues to advocate that building relationships with the local Afghan community leaders and the local residents is vital in achieving the cultural permission required to develop animal welfare programmes where a visible benefit to the human community is recognised. We do this through a number of small projects: for example, we provide in-house training for veterinary students from Kabul University. In addition, we continue to provide regular rabies awareness activities within the community whilst operating a 'rabies' hotline for those who may be affected and need to seek help and advice.

We believe this is why Nowzad continues to stand out from other charities operating in Afghanistan due to our determination to be part of the Afghan community. We all see our programmes as 'Afghan led' rather than driven by a desire for western recognition.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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***Dr Zahara Ensafi – former Nowzad intern now employed as a Nowzad veterinarian***

My name is Zahra Ensafi, I have studied veterinary at Kabul University in 2017. Firstly, after a while, I began working as a 6-month intern at the Nowzad animal care clinic. Working at the Nowzad clinic as a veterinary doctor transformed my entire perspective on animals. Animals are seen to be vicious creatures in Afghanistan. In Afghanistan, even touching an animal such as a dog or a cat is prohibited due to the belief that they are vicious creatures. This belief, however, was unacceptable to me since I believe that animals, like people, were created by God. As a result, I can certainly state that Nowzad assisted me in proving my point of view on animals and achieving my goal of becoming a veterinary doctor.

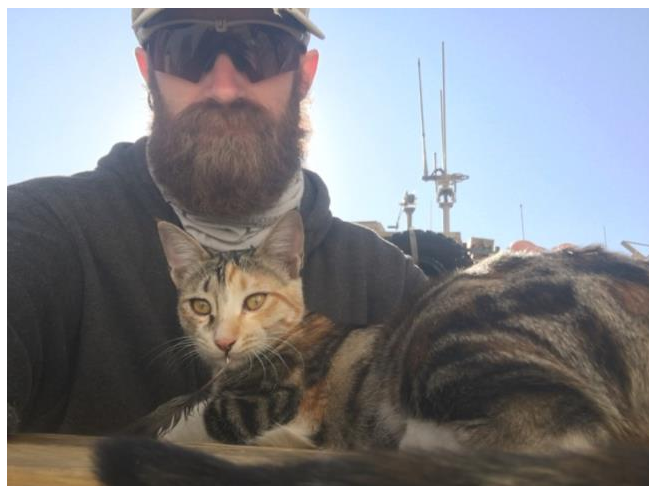


Not only me, but I could change my family perspective on animals too; animals are not vicious creatures. Working as a veterinary doctor now gives me a sense of blessing and kindness, especially when it comes to animals who are thought to be dangerous in a society like Afghanistan. Secondly, I began to work practically and learn more at the Nowzad clinic.

I learn to recognise different types of sickness in animals as well as what kind of medications I should use to treat sickness in animals. To add more, I learned to recognise and calm down a stressful situation of animals and also deal with situations to protect myself. Overall, Nowzad was the place where I became the doctor that I aspired to be for Afghan society's innocent creatures, such as animals. Now that I am a veterinary doctor, I am grateful to Pen Farthing for creating a clinic like this in Afghanistan. I would like to express my gratitude to management team, all doctors especially Dr Mujtaba for accepting me as an intern at this clinic and teaching me valuable lessons in kindness, humanity, and the importance of being a responsible veterinary doctor for animals.

**4 Soldier Animal Companion rescues**

This original program that Nowzad was founded upon is still very much an active part of our daily lives here at the Nowzad clinic during FY 2020-2021. We have seen a dramatic fall in rescue requests coming forward for support but this is expected with the drawdown of coalition troops in Afghanistan. Currently this year we have been involved with many of the last minute rescues as soldiers caring for a former stray dog or cat find themselves suddenly departing Afghanistan as a military base is closed without notice. However, we still expect to continue with supporting soldier rescues well into FY 2021 – 2022.



**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**RISK, CHALLENGES AND EXTERNAL FACTORS AFFECTING ACHIEVEMENT**

The Board of Trustees fully recognises its responsibility for the management of risk and in doing so meet frequently (via zoom) with the CEO to discuss the risks taken by the Nowzad staff in relation to their activities. Afghanistan is a conflict zone. Peace, as we take for granted in the West has not been known in Afghanistan for three generations. Operating as an aid organisation without direct military support is, without doubt, a serious and committing undertaking. Our CEO spends as much time as feasible in Kabul at the Nowzad shelter and clinic assessing the constantly changing security situation. This year saw him working and living full-time in Kabul during the coronavirus pandemic that has engulfed the world.

As long as there is an acceptable level of security we will continue to operate in Afghanistan.

All significant activities undertaken by the Nowzad charity are subject to a risk review prior to any activity commencing. Major risks are identified and appropriate risk management plans discussed and implemented. We are particularly concerned with the constantly changing and heightened security situation in Kabul and the high level risk associated with handling animals potentially carrying rabies. All of our team are fully vaccinated against rabies.

Major risks could have a significant impact on;

Our daily operation – including risks to personnel and the animals in our care.

Our overall achievement in regard to our mission to promote animal welfare in Afghanistan.

Our financial sustainability to maintain required income levels and the trust of donors to continue to support us.

These risks are reviewed constantly by the staff, CEO and Trustees, and the appropriate procedures and policies implemented to maintain a safe level of working.

**OTHER ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

**WORKING ANIMAL PROJECT**

The Nowzad working animal program, is now operating across Kabul. Our head of programme, Dr Reshad is out on the ground twice per week to provide expert veterinary care to the working donkeys and horses as they trek across the capital.

The life of a working equine – be it horse, donkey or mule – is miserable as, being undervalued as a commodity, they are often overworked and mistreated whilst being forced to work in all weathers and all conditions. They are the most abused animals in the world today.

At least for the donkeys and horses of Kabul, Nowzad is on a mission to tackle this issue.

With a strict record keeping policy that Dr Reshad adheres to, each donkey or horse is tagged so that we can validate progress and ensure the owner is carrying out any remedial treatment as directed by Dr Reshad. Sadly, the injuries that Dr Reshad has come across have been at times, horrific. A complete lack of awareness from the owners whilst also often being uncompassionate to the animals' basic needs is to blame. Dr Reshad and our team here are determined to address this lack of empathy and appreciation for these overworked and abused animals and you

## NOWZAD

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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Dr Reshad travels into the Nowzad clinic for 8am to collect the supplies he needs for the working animal programme and the day ahead. With only one driver and vehicle at Nowzad we have little choice but to send him off by taxi with his equipment and supplies to the area that has been selected for the day. Kabul is divided into many Police districts which has made it easy for us to target specific areas, tagging the treated donkeys or horses as we proceed with the programme.

On the two occasions per week that Dr Reshad is on the ground; the first day is normally treating animals unseen before, and the second day is usually revisiting any treated animals from the week before, checking on their progress and evaluating the care given by its 'owner'. Dr Reshad gives advice and 'tips' for the care of the working animals and this includes detailed instructions for providing appropriate shelter and care for those animals on rest.



We are truly happy to report that thankfully owners have been responding very well to this line of advice and even bringing their animals to Dr Reshad for treatment or if they have specific questions. Sadly we have witnessed and treated so many injuries to these horses and donkeys that have been caused by human abuse (particularly to the hind quarters where the animals has been hit with a stick in an attempt to make he/she work harder).

The Nowzad donkey sanctuary, the first of its kind in Afghanistan, has been used many times through 2020 to accommodate donkeys and horses that have been admitted to overnight stays for more detailed treatment for wounds and injuries. All our treatments are delivered free of cost to the owner therefore encouraging them further to utilise Nowzad's services and therefore increase the welfare and working life of their animal.

We also see a variety of injuries and illness caused from poorly fitting saddles, hoof neglect, malnutrition and from eating plastic (out of hunger). Instead of being contained or put in shelter, most donkeys are left to wander freely in the evenings to find their own food. Here in Kabul food waste and plastic go hand in hand as there are no recycling or rubbish collection facilities, hence this most usually involves the animals wandering between piles of rubbish, attempting to forage for something to eat.

To highlight this point, Dr Reshad came across a very sick cow during one of his many animal welfare visits around the city. Emergency surgery in less than sterile conditions had to be carried out immediately to save the cow's life, and over 20kg, yes you read that right... 20kg of plastic was removed from its intestine. The cow has since made a full recovery and the owner was fully informed on what diet the cow should have in the future, and the dangers of these animals ingesting plastic.

With continued public funding (from supporters and grants) for this program we are confident that we can follow our planned expansion for the wider treatment of working donkeys and horses during FY 2021-2022.

## ADOPTIONS

Whilst our main priority on this front is to re-home dogs and cats from our shelter in Kabul to caring homes within Afghanistan, we also have many dogs and cats that, after being looked after by a westerner working or serving in Afghanistan; require a forever home in the west, as the best long term solution for them. All of the charity's former street dogs or cats will need a home where love and patience walk hand in hand. Adopting a

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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dog that has had a difficult start to life can be a long and challenging road of trial and error, and careful supervision is always necessary. Many adopters report that overcoming the Afghan cat or dog's very territorial nature can certainly have its moments. Thus we have fully come to appreciate that adopting an Afghan animal is not for everybody as it requires a lifetime of commitment; As a result of our experience, this is something we really investigate and work on with our potential adopters through detailed and thorough home checks, followed by post-adoption support from our team, in whatever capacity is suitable. Furthermore, before any of our dogs or cats leave Afghanistan they are vaccinated and spayed/neutered by our highly experienced team of Afghan national veterinarians at our clinic in Kabul to meet in full the strict entry requirements demanded by DEFRA.

As detailed above, sadly the pandemic delivered a hammer blow to our adoption program with the suspension of all flights to and from Kabul. We even saw some airlines that were still flying actually cancel their animal shipment cargos over fears that dogs and cats were responsible for spreading the virus. We truly must thank the adopters for sticking with us and waiting patiently for the flight bans to finally be lifted, which in some cases were nearly 8 months after the adoption had been approved!

**LUCKY DOG – BY MCKINLEY UNDERHILL**

From Afghanistan to Lead Dog

Eleven years ago, my family and I brought Lucky to our home in Indiana. He did not exactly fit in with the rest of our pack.

Our other two dogs were Alaskan Malamutes who pulled a dog sled.

Before Lucky came to us, we talked about what to do with him while our other dogs pulled the sled. We thought about him riding in the sled or maybe we could take him on a walk around the park as long as it was not too snowy.

It seemed impossible that he would be able to pull the sled and we were not sure he would even want to. We sure were surprised though! Lucky fit right in with our Malamutes. He picked up on pulling very quickly and became just as strong as our other dogs. It was amazing to see how excited he got when we pulled out his harness. Every winter, he fits in with the malamutes, pulling a mountain bike or a dogs sled when it finally gets cold.

Now, at about 12 years old, he is not only still pulling, but he is also teaching our two new Alaskan Malamute puppies how to pull. He can still keep up with the young puppies and even out pull them. We have had to make a few changes, he wears a coat before and after he pulls because even though his fur has become much thicker, cold winter mornings still get to him.

Did you know they also make sleeping bags for dogs?!

Lucky waits in his sleeping bag till it is time to hook up. He has gone from living in Afghanistan to thinking he is a malamute. It is very cool to see how much he has grown and how we went from wondering what we



## **NOWZAD**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

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would do with him while the Malamutes pull, to watching him leading our puppies as all of them carry on the Alaskan traditions, either bred to do it or "Lucky" enough to be part of this family.

#### **FINANCIAL REVIEW**

During the year ended 31st March 2021 the total income to the charity was £838,078 with £770,602 of this sum coming from grants from charitable bodies, donations and legacies.

We spent, in the course of our charitable activities, £702,606 throughout the financial year together with £25,307 on raising funds. The main expenditure, £528,771 was in respect of veterinary and care and rescue centre costs including the actual animal transportation costs for soldier's companion animals.

#### **RESERVES POLICY**

During the year the board of trustees aimed to hold six months of unrestricted funds for expenditure in relation to charitable activities in Afghanistan. This equates to a figure in the region of £300,000. At 31 March 2021, our unrestricted reserves amounted to £491,714. In developing our plans for future periods, the trustees are considering how the additional funds that are currently available may best be applied as we seek to maximise the benefit provided by the charity.

#### **INVESTMENT POLICY**

The Nowzad board of trustees at this time has no plans for an investment policy to be put in place as we do not hold funds for investment purposes.

#### **ADMIN DETAILS**

Nowzad - The Meriel Suite  
Hartnoll Farm Business Centre  
Post Hill  
Tiverton  
Devon  
EX16 4NG  
United Kingdom

#### **TRUSTEES RESPONSIBILITIES FOR THE FINANCIAL STATEMENT**

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

**NOWZAD**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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

The Trustees' Report was approved by order of the Board of Trustees, as the company directors, on 28 January 2022 and signed on its behalf by:

**David Hill**  
Trustee

**NOWZAD**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Independent Examiner's Report to the Trustees of Nowzad ('the Group')**

I report to the charity Trustees on my examination of the consolidated accounts of the Group comprising the Nowzad ('the parent Charity') and its subsidiary undertakings for the year ended 31 March 2021.

**Responsibilities and Basis of Report**

As the Trustees of the parent Charity you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both parent Charity and the Group are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the consolidated accounts carried out under section 152 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 152(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**INDEPENDENT AUDITORS' REPORT TO THE OF NOWZAD (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Independent Examiner's Statement**

Since the Trustees have opted to prepare consolidated accounts for the Group your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Group has prepared the accounts 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records with respect to the parent Charity were not kept as required by section 130 of the 2011 Act and with respect to its subsidiaries as required by section 386 of the Companies Act 2006; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

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. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: David Butler

Dated: 31 January 2022

David Butler

FCA DChA

Bishop Fleming LLP, 2nd Floor, Stratus House, Emperor Way, Exeter Business Park, Exeter, Devon, EX1 3QS

**NOWZAD**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	3	770,602	770,602	908,106
Other trading activities	4	67,476	67,476	43,193
Investments	5	-	-	6,621
<b>Total income</b>		<b>838,078</b>	<b>838,078</b>	957,920
<b>Expenditure on:</b>				
Raising funds	6	25,307	25,307	26,283
Charitable activities	7	702,606	702,606	727,808
<b>Total expenditure</b>		<b>727,913</b>	<b>727,913</b>	754,091
<b>Net movement in funds</b>		<b>110,165</b>	<b>110,165</b>	203,829
<b>Reconciliation of funds:</b>				
Total funds brought forward		381,549	381,549	177,720
Net movement in funds		110,165	110,165	203,829
<b>Total funds carried forward</b>		<b>491,714</b>	<b>491,714</b>	381,549

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 32 form part of these financial statements.

**NOWZAD****CONSOLIDATED BALANCE SHEET  
AS AT 31 MARCH 2021**

		2021 £	2020 £
<b>Fixed assets</b>	12	-	-
<b>Current assets</b>			
Stocks	14	15,595	19,639
Debtors	15	11,722	14,292
Cash at bank and in hand		470,529	356,928
		<u>497,846</u>	<u>390,859</u>
Creditors: amounts falling due within one year	16	(6,132)	(9,310)
<b>Net current assets</b>		<u>491,714</u>	381,549
<b>Total assets less current liabilities</b>		<u>491,714</u>	<u>381,549</u>
<b>Net assets excluding pension asset</b>		<u>491,714</u>	<u>381,549</u>
<b>Total net assets</b>		<u>491,714</u>	<u>381,549</u>
<b>Charity funds</b>			
Restricted funds	17	-	-
Unrestricted funds	17	491,714	381,549
<b>Total funds</b>		<u>491,714</u>	<u>381,549</u>

The financial statements were approved and authorised for issue by the Trustees on 28 January 2022 and signed on their behalf by:

**D Hill**  
Trustee

The notes on pages 19 to 32 form part of these financial statements.

**NOWZAD****CHARITY STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Investments	13	100	100
		<u>100</u>	<u>100</u>
<b>Current assets</b>			
Debtors	15	21,190	38,434
Cash at bank and in hand		429,195	332,516
		<u>450,385</u>	<u>370,950</u>
Creditors: amounts falling due within one year	16	(6,132)	(9,310)
<b>Net current assets</b>		<u>444,253</u>	<u>361,640</u>
<b>Total assets less current liabilities</b>		<u>444,353</u>	<u>361,740</u>
<b>Net assets excluding pension asset</b>		<u>444,353</u>	<u>361,740</u>
<b>Total net assets</b>		<u>444,353</u>	<u>361,740</u>
<b>Charity funds</b>			
Restricted funds	17	-	-
Unrestricted funds	17	444,353	361,740
<b>Total funds</b>		<u>444,353</u>	<u>361,740</u>

The financial statements were approved and authorised for issue by the Trustees on 28 January 2022 and signed on their behalf by:

**D Hill**  
Trustee

The notes on pages 19 to 32 form part of these financial statements.

**NOWZAD****CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>113,601</b>	196,956
<b>Cash flows from investing activities</b>		
<b>Net cash provided by investing activities</b>	<b>-</b>	-
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	<b>-</b>	-
<b>Change in cash and cash equivalents in the year</b>	<b>113,601</b>	<b>196,956</b>
Cash and cash equivalents at the beginning of the year	<b>356,928</b>	159,972
<b>Cash and cash equivalents at the end of the year</b>	<b>470,529</b>	356,928

The notes on pages 19 to 32 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

Nowzad Dogs is a charity governed by constitution. The charity's registered number is 119185 and the registered address is Meriel Suite, Hartnoll Farm, Post Hill, Tiverton, Devon EX16 4NG.

**2. Accounting policies**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Nowzad meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

**2.2 INCOME**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 FOREIGN CURRENCIES**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Consolidated Statement of Financial Activities.

**2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33%
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.7 INVESTMENTS**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 STOCKS**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.9 DEBTORS**

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

**2.10 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

**2.12 FINANCIAL INSTRUMENTS**

The Group 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.

**2.13 PENSIONS**

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.14 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Donations	637,369	<b>637,369</b>	714,905
Legacies	42,476	<b>42,476</b>	108,431
Grants	90,757	<b>90,757</b>	84,770
<b>TOTAL 2021</b>	<u>770,602</u>	<u><b>770,602</b></u>	<u>908,106</u>
TOTAL 2020	<u>908,106</u>	<u>908,106</u>	

**4. Income from other trading activities**

**Income from non charitable trading activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Shop	67,476	<b>67,476</b>	43,193
TOTAL 2020	<u>43,193</u>	<u>43,193</u>	

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Interest receivable	-	-	6,621
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL 2020	<u>6,621</u>	<u>6,621</u>	

**6. Expenditure on raising funds**

**COSTS OF RAISING VOLUNTARY INCOME**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Costs of raising voluntary income	1,040	<b>1,040</b>	907
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL 2020	<u>907</u>	<u>907</u>	

**OTHER TRADING EXPENSES**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Trading expenses cost of sales	194	<b>194</b>	2,040
Trading expenses administration	9,306	<b>9,306</b>	7,655
Cost of sales	14,767	<b>14,767</b>	15,681
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL 2021</b>	<u>24,267</u>	<u><b>24,267</b></u>	<u>25,376</u>
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL 2020	<u>25,376</u>	<u>25,376</u>	

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Provision of sanctuary and welfare	702,606	<b>702,606</b>	727,808
TOTAL 2020	727,808	727,808	

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Provision of sanctuary and welfare	620,889	81,717	<b>702,606</b>	727,808
TOTAL 2020	653,980	73,828	727,808	

**Analysis of direct costs**

	<b>Provision of sanctuary and welfare 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Staff costs	91,101	<b>91,101</b>	78,745
Rescue centre costs	292,658	<b>292,658</b>	316,202
Events costs	1,017	<b>1,017</b>	1,365
Veterinary and care	236,113	<b>236,113</b>	257,634
Sundry expenses	-	-	34
<b>TOTAL 2021</b>	620,889	<b>620,889</b>	653,980
TOTAL 2020	653,980	653,980	

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Provision of sanctuary and welfare 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Staff costs	3,158	<b>3,158</b>	1,626
Equipment	195	<b>195</b>	329
Rent and rates	10,593	<b>10,593</b>	9,656
Premises insurance	9,284	<b>9,284</b>	9,444
Postage, printing and stationery	4,733	<b>4,733</b>	3,538
Telephone communication	4,161	<b>4,161</b>	5,376
IT expenses	4,291	<b>4,291</b>	5,112
Legal advice	8,133	<b>8,133</b>	-
Advertising	6,259	<b>6,259</b>	2,346
Staff clothing	202	<b>202</b>	-
Travel and subsistence	22,955	<b>22,955</b>	26,254
Bank charges	1,024	<b>1,024</b>	489
Governance costs	6,729	<b>6,729</b>	9,658
<b>TOTAL 2021</b>	<u>81,717</u>	<u><b>81,717</b></u>	<u>73,828</u>
<b>TOTAL 2020</b>	<u>73,828</u>	<u>73,828</u>	

**9. Independent examiner's remuneration**

	<b>2021 £</b>	<b>2020 £</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>4,035</b>	3,875
Fees payable to the Charity's independent examiner in respect of:		
Taxation compliance services	<b>400</b>	400
All assurance services not included above	<b>1,125</b>	1,060
	<u><b>1,125</b></u>	<u>1,060</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. Staff costs**

	<b>Group 2021 £</b>	Group 2020 £	<b>Charity 2021 £</b>	Charity 2020 £
Wages and salaries	<b>77,213</b>	73,626	<b>77,213</b>	73,626
Social security costs	<b>13,888</b>	5,119	<b>13,888</b>	5,119
Contribution to defined contribution pension schemes	<b>3,158</b>	1,626	<b>3,158</b>	1,626
Overseas staff costs	-	114,126	-	114,126
	<b>94,259</b>	194,497	<b>94,259</b>	194,497

Included above are settlement payment of £32,808 (2020 - £nil) payable to 1 member of staff (2020 - £nil).

The average number of persons employed by the Charity during the year was as follows:

	<b>Group 2021 No.</b>	Group 2020 No.	<b>Charity 2021 No.</b>	Charity 2020 No.
Employees	<b>3</b>	3	<b>3</b>	3

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, expenses totalling £786 were reimbursed or paid directly to 1 Trustee (2020 - £NIL to no Trustee).

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

12. Tangible fixed assets

GROUP AND CHARITY

	Office equipment £
<b>COST OR VALUATION</b>	
At 1 April 2020	3,406
At 31 March 2021	<u>3,406</u>
<b>DEPRECIATION</b>	
At 1 April 2020	3,406
At 31 March 2021	<u>3,406</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

13. Fixed asset investments

	Investments in subsidiary company £
<b>CHARITY</b>	
<b>COST OR VALUATION</b>	
At 1 April 2020	100
At 31 March 2021	<u>100</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>100</u>
AT 31 MARCH 2020	<u>100</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**14. Stocks**

	<b>Group 2021 £</b>	Group 2020 £
Finished goods and goods for resale	<b>15,595</b>	19,639

**15. Debtors**

	<b>Group 2021 £</b>	Group 2020 £	<b>Charity 2021 £</b>	Charity 2020 £
<b>DUE WITHIN ONE YEAR</b>				
Amounts owed by group undertakings	-	-	<b>9,568</b>	24,242
Other debtors	<b>100</b>	100	-	-
Prepayments and accrued income	<b>11,622</b>	14,192	<b>11,622</b>	14,192
	<b>11,722</b>	14,292	<b>21,190</b>	38,434

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**16. Creditors: Amounts falling due within one year**

	<b>Group 2021 £</b>	Group 2020 £	<b>Charity 2021 £</b>	Charity 2020 £
Other creditors	<b>2,097</b>	5,430	<b>2,097</b>	5,430
Accruals and deferred income	<b>4,035</b>	3,880	<b>4,035</b>	3,880
	<b>6,132</b>	9,310	<b>6,132</b>	9,310

**17. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2021 £</b>
<b>UNRESTRICTED FUNDS</b>				
Unrestricted funds	<b>381,549</b>	<b>838,078</b>	<b>(727,913)</b>	<b>491,714</b>

**Statement of funds - prior year**

	<b>Balance at 1 April 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2020 £</b>
<b>UNRESTRICTED FUNDS</b>				
Unrestricted funds	<b>177,720</b>	<b>957,920</b>	<b>(754,091)</b>	<b>381,549</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Current assets	497,846	<b>497,846</b>
Creditors due within one year	(6,132)	<b>(6,132)</b>
<b>TOTAL</b>	<u>491,714</u>	<u><b>491,714</b></u>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	390,859	390,859
Creditors due within one year	(9,310)	(9,310)
<b>TOTAL</b>	<u>381,549</u>	<u>381,549</u>

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>Group 2021 £</b>	Group 2020 £
Net income for the year (as per Statement of Financial Activities)	<b>110,165</b>	203,829
<b>ADJUSTMENTS FOR:</b>		
Dividends, interests and rents from investments	-	(6,621)
Decrease in stocks	<b>4,044</b>	1,128
Decrease/(increase) in debtors	<b>2,570</b>	(1,633)
Increase/(decrease) in creditors	<b>(3,178)</b>	253
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u><b>113,601</b></u>	<u>196,956</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**20. Analysis of cash and cash equivalents**

	<b>Group 2021 £</b>	Group 2020 £
Cash in hand	<b>470,529</b>	356,928
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>470,529</b>	356,928

**21. Analysis of changes in net debt**

	<b>At 1 April 2020 £</b>	<b>Cash flows £</b>	<b>At 31 March 2021 £</b>
Cash at bank and in hand	<b>356,928</b>	<b>113,601</b>	<b>470,529</b>
	<b>356,928</b>	<b>113,601</b>	<b>470,529</b>

**22. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,158 (2020: £1,626). Contributions totalling £Nil (2020: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

**23. Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

<b>Name</b>	<b>Company number</b>	<b>Class of shares</b>	<b>Holding</b>	<b>Included in consolidation</b>
The Nowzad Store Ltd	09758477	Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Profit/(Loss) for the year £</b>	<b>Net assets £</b>
The Nowzad Store Ltd	<b>67,476</b>	<b>(24,296)</b>	<b>43,180</b>	<b>47,461</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**24. Related party transactions**

The key management personnel of the charity comprise the Trustees (who do not received remuneration for their role as Trustee) and the Chief Executive. The cost of employment to the charity was £30,389 (2020: £38,612), including employer's pension and NI.

The Chief Executive's partner was also employed by the charity for part of the financial year and received remuneration. The cost of employment to the charity was £58,698 (2020: £34,656), including employer's pension and NI.

**NOWZAD**

England & Wales - Charity number 1119185

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# Accounts

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**NOWZAD**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

## NOWZAD

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## NOWZAD

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2020

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**Trustees** P Murchison (resigned 14 November 2020)  
N Kanderian  
M Gibbs (resigned 14 November 2020)  
D Tatsch  
D Hill

**Charity registered  
number** 1119185

**Principal office** Meriel Suite  
Hartnoll Farm  
Post Hill  
Tiverton  
Devon  
EX16 4NG

**Chief executive** P Farthing

**Accountants** Bishop Fleming LLP  
Chartered Accountants  
2nd Floor Stratus House  
Emperor Way  
Exeter Business Park  
Exeter  
EX1 3QS

**TRUSTEES REPORT  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**WELCOME FROM THE BOARD OF TRUSTEES**

Welcome to the trustees annual report for 2019/20. In this current year there have been several developments at Nowzad, including an excellent Internship program whereby two assistant vets will spend an extended period of time with us. If successful we hope to help them develop their veterinary care next year in 2020/21. We are also pleased to announce the addition of a new trustee, Nina Kanderian. Nina has worked for a number of animal-related charities in both administrative and program-related roles including The League Against Cruel Sports, Care for the Wild International and the Born Free Foundation. She has also spent three years living in Afghanistan working for the Wildlife Conservation Society.

We have seen many volunteers spend their time raising much needed funds through a number of activities ranging from organising coffee mornings, standing in cold and wet fields at outdoor events to run stalls, organising dog shows, even our CEO has pulled a cart through the streets of Kabul to raise awareness of the welfare of working donkeys during the "Walk a mile in my shoes" campaign. The trustees wish to express our thanks and gratitude to all those volunteer fundraisers who work very hard behind the scenes that make it possible for Nowzad to continue to support both the animals in our care, effect positive change in animal welfare within the local communities that we serve and help reunite soldiers with their companion buddies. In addition, we receive funding from a number of Trust Funds who have contributed to our funding stream which allows us to continue the work of Nowzad. There are too many to name but we are very appreciative of their donations and wish to extend our thanks to them all.

We now present our report of the charity for the year ended 31 March 2020. Please note, the accompanying financial statements have been prepared by an independent financial auditor and in accordance with the accounting policy of the charity. Nowzad is a registered charity in England and Wales with the Charity Commission number 1119185.

Pat Murchison, Dan Tatsch, David Hill, Nina Kanderian,

Mike Gibbs

March 2020

**A WORD FROM ONE OF OUR VOLUNTEERS**

I can't remember exactly how many years ago, possibly eight, that I read Pen's book and decided that this was a charity that I would like to follow and support. I have always been an animal lover, especially dogs, and ever since I was born a dog has been in my life.

I started donating to charities as soon as I was earning my own money but always felt my small contribution would be lost in big organisations and it was never quite enough to make a difference. I did support some smaller animal charities and found that they appeared to be using their funds for much smaller projects but were still making a difference for the animals. Once I had read Pen's book I decided that Nowzad would now be my chosen charity and I got involved as much as I could with helping to fundraise for them.

Over the coming years I found there were many ways supporters could help and I enjoyed taking part and seeing how the funds raised really did help Nowzad. I then started looking for new ideas. I launched "Raise 4 Nowzad", an on-line auction site, four years ago and it has gone from strength to strength. Monthly auctions are run with items that are donated by supporters or with items that I buy in sales, charity shops etc. I am an avid shopper and I love a bargain especially when it can raise money for animals. The auctions do take many hours to manage and run but they can raise between £300 to £600 per month. Leading up to Christmas are the biggest months where there are around 150 items in the auction but they can raise over £1000 each month. I also run raffles throughout the year and events via the group.

## NOWZAD

### TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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I also attend fundraising events during the year with my husband if we are invited or we apply to attend. These are where we have our own gazebo and sell official Nowzad merchandise along with any donated items we are given to take to raise funds. They can be very long days, some long distance travelling and sometimes the weather is not great, but it is a great way to raise awareness of Nowzad and raise some much needed funds as well. We get to speak to the public and share our passion with them. They also get to meet our Nowzad rescue Sharifa who attends fundraising events with us. We adopted Sharifa in May 2017 and we love her to bits. Sharifa was found wandering in Afghanistan in the most awful condition but she was rescued, cared for and loved by the wonderful team at Nowzad. She now lives the best life with us in Devon. I have made many friends during my time fundraising for Nowzad and I am proud to support such an amazing charity.

Ann Hill

### MESSAGES FROM...

#### Pen Farthing, Founder and CEO



I wrote last year that it had been a testing year... and sadly I am going to write the same again this year. The proposed peace deal in Afghanistan seems anything but that. The Americans have brokered a deal with the Taliban but forgot to include one significant group in the negotiations....the Afghan government. Yet again we need to wait and see where how the pieces will fall into place when the Americans complete their withdraw from Afghanistan, which is planned for April 2021 and what that will mean for the security of Afghanistan and our ability to operate.

The team here in Afghanistan have continued at a hectic pace providing the continued practical training for veterinary students and our long term internship programme whilst being on the front line of animal welfare and care for the dogs and cats and other animals that have needed us. And all of this is because our loyal and extremely generous supporters have been there come rain or shine to be the difference. Without this inspiring and dedicated support so many animals would suffer. It is humbling to be a part of this great charity.

#### Hannah Surowinski, Director



Despite Afghanistan being as volatile as ever, between 2019/2020 the Nowzad Charity continues to be as impactful as always in improving Animal Welfare throughout. Our vital education programmes have expanded into a new initiative that now includes much coveted roles in our Veterinary internship scheme at the Nowzad clinic. In fact, our Internship scheme was so successful that our two interns Dr Hamida and Dr Farzad soon found job roles once their placement was complete – with us! We were so impressed with their knowledge and dedication that we decided to offer them both permanent positions at Nowzad. Now, in their new roles as Assistant

**TRUSTEES REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020**

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Veterinarians at Nowzad they'll be training the next intern recruits!

Within the UK, we welcomed Nina Kanderian to our board of trustees and she has already proven to be a valuable asset to the Nowzad Team, with her experience within Afghanistan and constructive input, she has brought new energy to the running of the charity.

On my most recent visit to the Nowzad shelter and clinic in Kabul, I was bolstered by the inspiring work that our Afghan Team continue to do on a daily basis, not only for the animals, but for the people too. Whilst there, we had a visit from some vulnerable young women from another organisation that thought it would be of benefit for the girls to spend some time with our animals. At first, the young women were cautious and scared of our residents, but after a few hours with the rescued dogs and cats in our care, it was humbling to witness their confidence grow and compassion for the animals shine through. To see their troubles briefly forgotten and the smiles emerge on their faces, proved that just a brief encounter at the Nowzad clinic could make a lasting impression – just a small example of the effect Nowzad has on the community in Afghanistan.

We are continuing and expanding many of our vital animal welfare programmes, as well as constantly exploring new areas in Afghanistan where animal welfare is desperately needed, all this in addition to striving with our fundamental mission to reunite soldiers with the dogs and cats they rescue whilst serving.

At time of writing this, the Coronavirus crisis has resulted in us taking the decision to place the Nowzad shelter and clinic in Afghanistan into lockdown, much the same as the rest of the world. At this stage it is hard to tell what long-term effect this will have on the Nowzad Charity, but what we do know is that the animals of Afghanistan need us now more than ever, and we'll be there for them as long as we are able, thanks to the generous support and tenacity of our incredible Nowzad Family.

**THE STORY OF MOOSH**



It's a big decision to adopt a dog and particularly so from Afghanistan! We had personal reasons for wanting to do so and hoped that our new family member could become a good pal for our eight year old collie-X 'Billy'. The application process seemed to happen very quickly and before we knew it we were approved and into fund raising for a young dog – 'Moosh' - who had been taken into the shelter following a traffic accident. The amount to raise seemed huge at first but before we knew it the amazingly generous family of Nowzad supporters were chipping in contributions and with the encouragement and support of the Nowzad team the total was raised without drama and in less than

four months. Throughout this time we were kept up to speed by one of the Nowzad vets in Afghanistan with regular updates and photos. We decided to delay bringing Moosh over to the UK for a further four months to ensure that when he arrived we would be in the best position to give him the time he would need to adjust and settle into a strange new environment and Pen, Hannah and the whole team were very supportive in this. This was the right thing to do for us but did mean that his arrival coincided with a very wet autumn which was not ideal for house training! Something to think about perhaps.

**TRUSTEES REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020**

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On arrival the pick-up from Heathrow went smoothly. Moosh came with us willingly though it took a fair bit of coaxing to get him to enter the car – in hindsight it may have been simpler to keep him in his travel crate! On the journey back he hid in the rear footwell and was understandably anxious about his new situation. Getting him home however was reasonably straight forward with just one accident on the carpet and a good appetite before bed. We'd decided one of us would sleep with him downstairs until he settled and for the first few nights made a point of getting up to take him outside during the night. The first few weeks had their fair share of challenges, some which you could expect with any young dog but some which were specific to adopting a street dog from Afghanistan. In particular, we had underestimated just how low his confidence baseline would be and his anxiety around anything new or unfamiliar, but this neophobia, especially around people, is a common trait found in undomesticated dogs so probably not surprising for a street dog from Afghanistan!

After a couple of weeks we were able to venture beyond the house and garden though living on a busy street we had to time our exits carefully to avoid too many interactions. It probably took another couple of weeks, or a month all told, before Moosh started to relax and enjoy a walk in the woods. It still wouldn't take much to upset him though and his tail was a constant barometer of his mental state. If he was really worried the anchors would go on and it took significant reassurance and/or the new event to pass before he would carry on. After two months things were noticeably improving both with strangers coming into the house and encountering new experiences outside making the situation far more manageable, but we recognise that these are traits which have been bred out of domesticated dogs so accept that socializing Moosh will likely be an ongoing process!

So where are we now some four months after arrival? In a much better place. Not that it was ever a serious problem but it did have its moments! At three months we had sufficient confidence in the bond we'd developed to let Moosh off the lead in quiet areas which was a significant step and now makes walks a joy, though in truth the recall remains a work in progress! This may also take significantly longer with some dogs and the general guide seems to be about six months for most rescue dogs. However it was a real breakthrough for us. Moosh is just much calmer going out now and even walks well to lead around quiet roads. At home he is a joy, curious of everything, always hungry and looking for food but a real gentle giant at heart who just wants to snuggle up and be loved. Things may disappear - he has a particular penchant for chewing socks and slippers – and we have the odd growl with Billy, usually of the jealous or food related variety, and he can certainly shed hair, but overall he has settled really well and is now one of the family. It's hard to remember life without him and we wouldn't have it any other way.

Jon, Ethaar and Moosh

**TRUSTEES AND ORGANISATIONAL STRUCTURE**

The Nowzad charity is overseen by a board of trustees approved by the current serving board. Trustees are not remunerated for their trusteeship except for expenses relating to the course of the charity's activities. Being cognisant of the security risks concerned in operating in Afghanistan, each year at least one of our trustees travels to Kabul specifically to meet with the staff and visit the Nowzad facilities and experiences first-hand the projects and local communities that are benefiting from the Nowzad Charity. These visits are of utmost value as the board of trustees are responsible for setting the strategic plan and the direction the charity takes. The trustees are responsible under the law of England and Wales for the correct and lawful operation of Nowzad. The board of trustees operates and manages the Nowzad charity as a non-governmental, non-political, non-religious organisation established in 2007.

## NOWZAD

### TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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The following people served for the full year ending 31st March 2020;

P Murchison

D Tatsch

D Hill

M Gibbs

N Kanderian (Joined April 2019)

All trustees serve until such time as they feel they can no longer give the required time and commitment to the charity as each trustee takes their responsibility to the governance of the charity extremely seriously. Due to the long distances involved to travel to meet face to face most trustee meetings are held via On-line video conferencing (normally Zoom.us) and recorded although face to face meetings are arranged where possible.



### GOALS AND CHARITABLE OBJECTIVES

Charitable Objectives (Charity Commission)

1)

For the benefit of the public to relieve the suffering of animals in need of care and attention and in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

2)

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, war or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

**TRUSTEES REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020**

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Nowzad has a dedicated long term mission to improve animal welfare programmes in Afghanistan, a country brought to the brink by war and tribal conflict, which in turn will support the Afghan people through our work in the reduction of disease, particularly rabies.

The charity's activities for public benefit, is split into the following categories;

- A. Animal Welfare
- B. Public Health
- C. Education
- D. Soldier Animal Companion Rescue

**A. Animal welfare.**

We humanely reduce the stray dog and cat population and the incidence of diseases such as rabies and parvo, amongst other conditions. We are also proud to confirm that we have the first ever dog and cat clinic in Afghanistan. It is run by a dedicated team from Afghanistan who delivery high quality veterinary care and treatment providing first class animal care in Kabul. Our animal clinic has treated a range of animal illness and injury from distemper/parvo to serious vehicle injuries requiring amputation and then ongoing long term care. All dogs and cats arriving into the Nowzad shelter are neutered / spayed and fully vaccinated (Rabies / Parvo / Distemper / Flea & Tick) by our Afghan veterinary team.

**B. Public health.**

The promotion and delivery of animal welfare and the resulting health benefits to the Afghan people takes into account and meets the Charity Commissions guidance on the public benefit. In addition to this we continue our activities within the local communities by helping them to understand the welfare needs of their animals which in turn increases higher levels of animal health and decreases illnesses such as rabies that could be potentially harmful to the local community.

**C. Education.**

We strongly believe that education, both informal and formal, continue to be the bedrock of helping people to understand and improve the welfare of all animals. To this end we continue to building relationships with the local Afghan community leaders and the local residents through educational programmes such as visiting schools, working with Kabul University to provide placements for their veterinary training programme

We believe this is why Nowzad continues to stand out from other charities operating in Afghanistan in our determination to be part of the Afghan community and see our programmes as 'Afghan led' rather than driven by a desire for western recognition. Although we continually do receive welcomed recognition in the western press which is key to drive funding.

**D. Soldier Animal Companion rescues.**

Our Soldiers Animal Companion rescue programme has assisted over 1600 soldiers to be reunited with their adopted animals. Often when brave men and women are serving in a war zone they find themselves adopting one of the many stray dogs or cats that are struggling to survive there. These soldiers are not only a salvation for the animal; the dog or cat are often described as 'lifelines' to their soldier, providing a respite from war, a moment of peace, home and love. When the soldier's tour of duty comes to an end, it is unthinkable to leave their four legged comrade that they've bonded with, behind. We arrange for the animal to safely get to the safety of the Nowzad clinic, we then provide shelter for the animal as well as vaccinations. We also spay/neuter ALL rescues and provide any required medical attention. Then, we carry out all necessary checks and paperwork to get the dog or cat to their loving forever home – wherever it is in the world.

**TRUSTEES REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**RISKS, CHALLENGES AND EXTERNAL FACTORS AFFECTING ACHIEVEMENT**

The Board of Trustees fully recognises its responsibility for the management of risk and in doing so meet quarterly with the CEO to discuss the risks taken by the Nowzad staff in relation to their activities. Afghanistan is a war zone. Peace, as we take for granted in the West has not been known in Afghanistan for three generations. Operating as an aid organisation without direct military support is, without doubt, a serious and committing undertaking. Our CEO and Director of the Nowzad charity spends as much time as feasible in Kabul at the Nowzad shelter and clinic assessing the constantly changing security situation. As long as there is an acceptable level of security we will continue to operate in Afghanistan.

All significant activities undertaken by the Nowzad charity are subject to a risk review prior to any activity commencing. Major risks are identified and appropriate risk management plans discussed and implemented. The CEO is in direct contact with security services based within Kabul city which helps to maintain our heightened security awareness. We are particularly concerned with the constantly changing and heightened security situation in Kabul and the high level risk associated with handling animal's potentially carrying rabies.

Major risks could have a significant impact on;

- Our daily operation – including risks to personnel and the animals in our care.
- Our overall achievement in regard to our mission to promote animal welfare in Afghanistan.
- Our financial sustainability to maintain required income levels and the trust of donors to continue to support us.

These risks are reviewed constantly and the appropriate procedures and policies implemented to maintain a safe level of working. Where possible we restrict staff movements as required but both we as the board of trustees and our staff accept a degree of risk is always going to be associated with operating in Afghanistan if we are to achieve the objectives that we have set ourselves as a charity.

**COVID-19**

During this financial year we have seen the development of the Covid-19 pandemic and at the current time of writing this report the UK and many other countries, including Afghanistan are in lockdown. Already in these uncertain times we have seen a drop in donations and the majority of fundraising activities have been cancelled. It is too early yet to make any forecast regarding the financial implications this will have on Nowzad. However, the board is monitoring the situation by working closely with the CEO, Director and In-country management in order to adapt and change when appropriate.

**OTHER ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

**A. Educational Programme**

Nowzad provides several educational programmes. One of the projects that we are very proud of is our partnership with Kabul University and Kabul Veterinary Institute. Over the past years we have provided essential training to veterinary students. Our veterinarians take pride in educating the future veterinarians of Afghanistan. Trainees are able to work hands-on in the following fields; physical dog and cat examination, safe handling of animals, animal first aid, lab tests to include urine analysis, blood and chemistry machine, use of drugs, vaccinations, and pre and post-operative care. From the beginning of the training course to the end of the training course, we see major improvements in all of the students. Our goal is to provide education to as many Veterinarians as possible to ensure that animals all around Afghanistan are treated proficiently and empathetically.

**TRUSTEES REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**B. Internship Programme**

We already work very closely with the 353 Trust (England and Wales registered charity 1151988) who help fund our clinic in Kabul. This year we are pleased to announce a further development of our educational programme by jointly working with the 353 Trust to launch an Internship programme. This year we saw two new assistant veterinarians start this programme with us. Dr Hamida and Dr Farzad. At the time of writing this report we are very impressed with their dedication and commitment.

Here, they tell us why they love working at the Nowzad clinic and why it is so important to them to improve the lives of animals in Afghanistan:

**Dr Hamida – Assistant Veterinarian at Nowzad**



My name is Hamida Shabae, daughter of Abdul Satar Shabae. We are an average family, I have two sisters and three brothers. My father works in government and my mother is jobless. My hobbies include reading books and [laying with animals. After I graduated from university in 2017 I searched for a job. At first I was so happy that I'm a veterinarian and I can serve to animals but after a lot searching I became so hopeless cause there wasn't any clinic to serve animals. At Kabul there was many poultry sectors and their aim was just business. I went to some small animal clinics in Afghanistan, but the clinics were all in a bad situation in the view of hygiene, animal welfare, treatment and etc. Many people

in Afghanistan think that being a veterinarian means treatment of farm animals, breeding, business, and the slaughter of animals. When I see all of this, I hated being a veterinarian. I wanted to start another faculty, but I was so hopeless and unhappy that I wasted five years of my life and veterinary skills in business. This all changed when I found a chance to come to Nowzad and I was a lucky girl to find this chance, because at Nowzad I achieve what I had always wished. I wished to serve animals which suffer, animals who are abused by humans, animals which are hopeless and homeless, thirsty and hungry animals, and I am doing it all at Nowzad. Nowzad is a small society with big humanity aims. Now I'm very happy that I work at Nowzad and proud of being a veterinarian.

**TRUSTEES REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**Dr Farzad – Assistant Veterinarian at Nowzad**



I am Farzad Stanikais and am 25 years old. I am from logar province but know from Kabul. I have one sister and six brothers. I am the youngest. I graduated from the Veterinary faculty of Heart Province . I like playing football and cricket. One of the greatest benefits of working at Nowzad is that I have the chance to promote the health and welfare of animals in Afghanistan. Through Nowzad I am able to relieve the suffering of animals that have experienced traumatic injuries or chronic illnesses. Even routine spay and neuter surgeries help the animals in our community by reducing pet overpopulation which results to reduce rabies incidence and other zoonosis diseases. In this case, Nowzad is the only NGO in Afghanistan that

really cares for animal and animal welfare to help both animals and humans, and I feel really proud that I am a member of the Nowzad family.

**C. Nowzad Afghan Women Artisans For Animals**



In many traditional families in Afghanistan it is still unacceptable for women to work. So often, when a man dies, is incapacitated, or is unable to work for any reason, the women are forced on to the streets to beg. Kabul roadsides are scattered with these desperate women with no other choice but to plead for money from kind-hearted strangers to enable them to feed their family. Nowzad currently works to change that with our scheme called 'Afghan Women Artisans for Animals' (AWAFA). This initiative has enabled Nowzad to employ up to five women in a safe and enjoyable

environment. Within that environment, they produce beautiful and bespoke handicrafts that are sold in Afghanistan, the UK and via the Nowzad shop, all over the world. The women we employ receive a fair wage and any profit made on these products go towards the Nowzad shelter and Clinic in Afghanistan.

**TRUSTEES REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**D. Adoptions**

we continue to see western contractors, soldiers and Afghan nationals rescuing stray and injured cat and dogs from the harsh streets of Kabul. Whilst our main priority is to attempt to re-home dogs and cats from our shelter in Kabul with caring homes in Afghanistan, we also have many dogs and cats that, after being looked after by a westerner working or serving in Afghanistan, we feel that a forever home in the west would be the best long term solution. It can be a long road of trial and error and careful supervision is always necessary. Overcoming the Afghan animal's very territorial nature can have its moments. We have fully come to appreciate that



adopting an Afghan animal is not for everybody as it requires a life time of commitment. Before any of our dogs or cats leave Afghanistan they are vaccinated, spayed/neutered by our highly experienced team of Afghan national veterinarians at our clinic in Kabul. The team at Nowzad feel it is very important to ensure that the family and home situation that the animal is going to spend the rest of their life is the most appropriate place. To do this the team have a very strict and orderly process of adoption and after care support.

**E. Social Media**

Social media now plays a very important role in reaching out to our current and potentially new supporters. It is vital that throughout the year we have been able to enhance our social media presence particularly through the use of Facebook where we have regular awareness up-dates. Each week we have several focused posts: Happy Mondays, Adopt a Pal Wednesdays and Paws on board Fridays. Each post has a different story to tell. We also use Twitter and Instagram to reach differing audiences. In addition we publish our newsletter in an electronic version too. All the social media activity and e-newsletter have clearly had a positive impact on our fund raising and awareness.

**F. Celebrity Support**

It is well known that many celebrities either publicly or privately raise funds for their favourite charities. Nowzad is without exception and a number of very kind hearted celebrities have donated their time, money and energy in supporting Nowzad. They have donated fees from events, raised awareness of Nowzad in the public media and attended Nowzad functions.

**LOOKING FORWARD - GOALS FOR NEXT YEAR**

Looking forward to 20/21 we are pleased to see that the focus is still very much on Animal Welfare, Public health, Education, and Soldier rescues. We do acknowledge that the Covid-19 pandemic will have a significant effect on both our income and activities. For this reason, in negotiation with our CEO and Director it has been agreed that Nowzad will continue to up-hold its high level of animal care and welfare but to limit the number of new projects until we can see the outcome of the political and health consequences of the pandemic. To this end, the board of trustees continue to be very proud of the work, commitment, determination and strength of the Nowzad staff, both those in the UK and in Kabul who at times work under severe threats of danger.

As we enter a new financial year we recognise that the economic climate is ever changing and we are planning to adapt our fundraising strategy to endeavour to increase our funding. With still no access to

## **NOWZAD**

### **TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020**

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government funding either by the UK or Afghanistan governments for our services, we are 100% reliant on fundraisers and grant applications. This continues by applying for grants and the support of fundraisers.

#### **FINANCIAL REVIEW**

During the year ended 31st March 2020 the total income to the charity was £957,557 with £84,770 from grants from charitable bodies.

We spent, in the course of our charitable activities, £754,091 throughout the financial year. The main expenditure, £227,585 was for the actual animal transportation costs for soldier's companion animals. Sadly, travelling as cargo is extremely expensive and Nowzad still has not successfully negotiated any discounted flight deal with airlines that operate animal friendly flights.

#### **RESERVES POLICY**

The Nowzad board of trustees would ideally like to be able to hold six months of unrestricted funds for expenditure in relation to charitable activities in Afghanistan. However, due to the constant requirement for expenditure our unrestricted reserves at the year-end were £381,549.

#### **INVESTMENT POLICY**

The Nowzad board of trustees at this time has no plans for an investment policy to be put in place as we do not hold funds for investment purposes.

#### **ADMINISTRATION DETAILS**

Nowzad - The Meriel Suite  
Hartnoll Farm Business Centre  
Post Hill  
Tiverton  
Devon  
EX16 4NG  
United Kingdom

#### **TRUSTEES RESPONSIBILITIES FOR THE FINANCIAL STATEMENT**

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with the applicable law and United Kingdom accounting standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give an accurate view of the accounts in regard to income and expenditure. The trustees in preparing these accounts for the year ending 31st March 2020 have applied the following:

- A robust and full transparent system of accounting through the financial year.
- Observed the methods and principals of the Charities SORP.
- Followed guidance issued by our independent auditor.

**NOWZAD**

**TRUSTEES REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020**

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The accounts are open to all scrutiny and we welcome questions from our donors on the activities of the charity funded by their generous donations.

Approved by the Trustees and signed on their behalf by

David Hill

And signed on original copy held at Nowzad office UK

**(CONTINUED)**

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### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Group and the charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

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

## **NOWZAD**

### **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2020**

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#### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NOWZAD ('the Group')**

I report to the charity Trustees on my examination of the consolidated accounts of the Group comprising the Nowzad ('the parent charity') and its subsidiary undertakings for the year ended 31 March 2020.

#### **RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the parent charity you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both parent charity and the Group are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the consolidated accounts carried out under section 152 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 152(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**INDEPENDENT AUDITORS' REPORT TO THE OF NOWZAD (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

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**INDEPENDENT EXAMINER'S STATEMENT**

Since the Trustees have opted to prepare consolidated accounts for the Group your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Group has prepared the accounts 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records with respect to the parent charity were not kept as required by section 130 of the 2011 Act and with respect to its subsidiaries as required by section 386 of the Companies Act 2006; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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

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. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 28 January 2021

R E T Borton

FCA DChA

Stratus House, Emperor Way, Exeter Business Park, Exeter, Devon EX1 3QS

**NOWZAD**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>				
Donations and legacies	3	908,106	908,106	625,260
Other trading activities	4	43,193	43,193	37,760
Investments	5	6,621	6,621	-
		<u>957,920</u>	<u>957,920</u>	<u>663,020</u>
<b>Expenditure on:</b>				
Raising funds	6	26,283	26,283	17,731
Charitable activities	7	727,808	727,808	648,624
		<u>754,091</u>	<u>754,091</u>	<u>666,355</u>
<b>Net income before taxation</b>		<u>203,829</u>	<u>203,829</u>	(3,335)
<b>Net movement in funds</b>		<u>203,829</u>	<u>203,829</u>	(3,335)
<b>Reconciliation of funds:</b>				
Total funds brought forward		177,720	177,720	181,055
Net movement in funds		203,829	203,829	(3,335)
<b>Total funds carried forward</b>		<u>381,549</u>	<u>381,549</u>	<u>177,720</u>

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

The notes on pages 20 to 33 form part of these financial statements.

**NOWZAD****CONSOLIDATED BALANCE SHEET  
AS AT 31 MARCH 2020**

	<b>Note</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Current assets</b>			
Stocks	13	<b>19,639</b>	20,767
Debtors	14	<b>14,292</b>	12,659
Cash at bank and in hand		<b>356,928</b>	153,351
		<b>390,859</b>	186,777
Creditors: amounts falling due within one year	15	<b>(9,310)</b>	(9,057)
<b>Net current assets</b>		<b>381,549</b>	177,720
<b>Total assets less current liabilities</b>		<b>381,549</b>	177,720
<b>Net assets excluding pension asset</b>		<b>381,549</b>	177,720
<b>Total net assets</b>		<b>381,549</b>	177,720
<b>Charity funds</b>			
Unrestricted funds	16	<b>381,549</b>	177,720
<b>Total funds</b>		<b>381,549</b>	177,720

The financial statements were approved and authorised for issue by the Trustees on 28 January 2021 and signed on their behalf by:

**D Hill**  
Trustee

The notes on pages 20 to 33 form part of these financial statements.

**NOWZAD****CHARITY STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31 MARCH 2020**

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	Note	2020 £	2019 £
<b>Fixed assets</b>			
Investments		100	100
		<u>100</u>	<u>100</u>
<b>Current assets</b>			
Debtors	14	38,434	38,495
Cash at bank and in hand		332,516	137,835
		<u>370,950</u>	<u>176,330</u>
Creditors: amounts falling due within one year	15	(9,310)	(9,057)
<b>Net current assets</b>		<u>361,640</u>	<u>167,273</u>
<b>Total assets less current liabilities</b>		<u>361,740</u>	<u>167,373</u>
<b>Net assets excluding pension asset</b>		<u>361,740</u>	<u>167,373</u>
<b>Total net assets</b>		<u><u>361,740</u></u>	<u><u>167,373</u></u>
<b>Charity funds</b>			
Unrestricted funds	16	361,740	167,373
<b>Total funds</b>		<u><u>361,740</u></u>	<u><u>167,373</u></u>

The financial statements were approved and authorised for issue by the Trustees on 28 January 2021 and signed on their behalf by:

**D Hill**  
Trustee

The notes on pages 20 to 33 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**1. General information**

Nowzad Dogs is a charity governed by constitution. The charity's registered number is 119185 and the registered address is Meriel Suite, Hartnoll Farm, Post Hill, Tiverton, Devon EX16 4NG.

**2. Accounting policies**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Nowzad meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

**2. Accounting policies (continued)**

**2.2 INCOME**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 FOREIGN CURRENCIES**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Consolidated statement of financial activities.

**2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 33% straight line
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.7 INVESTMENTS**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 STOCKS**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.9 DEBTORS**

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

**2.10 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated statement of financial activities as a finance cost.

**2.12 FINANCIAL INSTRUMENTS**

The Group 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.

**2.13 PENSIONS**

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**
**2. Accounting policies (continued)**
**2.14 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Donations	714,905	-	<b>714,905</b>	503,426
Legacies	108,431	-	<b>108,431</b>	21,578
Grants	84,770	-	<b>84,770</b>	100,256
<b>Total 2020</b>	<b>908,106</b>	<b>-</b>	<b>908,106</b>	<b>625,260</b>
Total 2019	613,660	11,600	625,260	

**4. Income from other trading activities**
**Income from non charitable trading activities**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Shop	43,193	<b>43,193</b>	37,760
Total 2019	37,760	37,760	

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**5. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Interest receivable	6,621	<b>6,621</b>	-

**6. Expenditure on raising funds**

**COSTS OF RAISING VOLUNTARY INCOME**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Costs of raising voluntary income	907	<b>907</b>	562
Total 2019	562	562	

**Other trading expenses**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Trading expenses cost of sales	2,040	<b>2,040</b>	176
Trading expenses administration	7,655	<b>7,655</b>	6,936
Cost of sales	15,681	<b>15,681</b>	10,057
<b>Total 2020</b>	<b>25,376</b>	<b>25,376</b>	17,169
Total 2019	17,169	17,169	

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Provision of sanctuary and welfare	727,808	-	<b>727,808</b>	648,624
Total 2019	637,024	11,600	648,624	

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Provision of sanctuary and welfare	653,980	73,828	<b>727,808</b>	648,624
Total 2019	574,978	73,646	648,624	

**Analysis of direct costs**

	<b>Provision of sanctuary 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Staff costs	78,745	<b>78,745</b>	74,303
Rescue centre costs	316,202	<b>316,202</b>	291,141
Events costs	1,365	<b>1,365</b>	60
Veterinary and care	257,634	<b>257,634</b>	209,444
Sundry expenses	34	<b>34</b>	30
<b>Total 2020</b>	<b>653,980</b>	<b>653,980</b>	574,978
Total 2019	574,978	574,978	

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Provision of sanctuary 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Staff costs	1,626	<b>1,626</b>	1,030
Equipment	329	<b>329</b>	104
Rent and rates	9,656	<b>9,656</b>	8,970
Premises insurance	9,444	<b>9,444</b>	4,695
Postage, printing and stationery	3,538	<b>3,538</b>	6,308
Telephone communication	5,376	<b>5,376</b>	3,833
IT expenses	5,112	<b>5,112</b>	3,189
Advertising	2,346	<b>2,346</b>	3,934
Sundry expenses	-	-	280
Travel and subsistence	26,254	<b>26,254</b>	31,230
Bank charges	489	<b>489</b>	730
Governance costs	9,658	<b>9,658</b>	9,343
<b>Total 2020</b>	<u>73,828</u>	<u><b>73,828</b></u>	<u>73,646</u>
Total 2019	<u>73,646</u>	<u>73,646</u>	

**9. Independent examiner's remuneration**

	<b>2020 £</b>	<b>2019 £</b>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<b>3,875</b>	3,750
Tax services	<u><b>400</b></u>	<u>315</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**10. Staff costs**

	<b>Group 2020 £</b>	Group 2019 £	<b>Charity 2020 £</b>	Charity 2019 £
Wages and salaries	<b>73,626</b>	67,991	<b>73,626</b>	67,991
Social security costs	<b>5,119</b>	6,312	<b>5,119</b>	6,312
Contribution to defined contribution pension schemes	<b>1,626</b>	1,030	<b>1,626</b>	1,030
Overseas staff cost	<b>114,126</b>	134,949	<b>114,126</b>	134,949
	<b>194,497</b>	210,282	<b>194,497</b>	210,282

The average number of persons employed by the charity, in the UK, during the year was as follows:

<b>Group 2020 No.</b>	Group 2019 No.
<b>3</b>	3

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - £NIL).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**12. Tangible fixed assets**

**Group and Charity**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2019	<b>3,406</b>
At 31 March 2020	<b>3,406</b>
<b>Depreciation</b>	
At 1 April 2019	<b>3,406</b>
At 31 March 2020	<b>3,406</b>
<b>Net book value</b>	
At 31 March 2020	<b>-</b>
At 31 March 2019	<b>-</b>

**13. Stocks**

	<b>Group 2020 £</b>	Group 2019 £
Finished goods and goods for resale	<b>19,639</b>	20,767

**14. Debtors**

	<b>Group 2020 £</b>	Group 2019 £	<b>Charity 2020 £</b>	Charity 2019 £
<b>Due within one year</b>				
Amounts owed by group undertakings	-	-	<b>24,242</b>	25,836
Other debtors	<b>100</b>	-	-	-
Prepayments and accrued income	<b>14,192</b>	12,659	<b>14,192</b>	12,659
	<b>14,292</b>	12,659	<b>38,434</b>	38,495

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**15. Creditors: Amounts falling due within one year**

	<b>Group 2020 £</b>	Group 2019 £	<b>Charity 2020 £</b>	Charity 2019 £
Other creditors	<b>5,430</b>	5,307	<b>5,430</b>	5,307
Accruals and deferred income	<b>3,880</b>	3,750	<b>3,880</b>	3,750
	<b>9,310</b>	9,057	<b>9,310</b>	9,057

**16. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2020 £</b>
<b>Unrestricted funds</b>				
Unrestricted funds	<b>177,720</b>	<b>957,920</b>	<b>(754,091)</b>	<b>381,549</b>

**Statement of funds - prior year**

	<b>Balance at 1 April 2018 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2019 £</b>
<b>Unrestricted funds</b>				
Unrestricted funds	181,055	651,420	(654,755)	177,720

**Restricted funds**

TNVR	-	3,000	(3,000)	-
Medical Equipment	-	1,500	(1,500)	-
Donkey Stables	-	7,100	(7,100)	-
	-	11,600	(11,600)	-
<b>Total of funds</b>	<b>181,055</b>	<b>663,020</b>	<b>(666,355)</b>	<b>177,720</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Current assets	390,859	<b>390,859</b>
Creditors due within one year	(9,310)	<b>(9,310)</b>
<b>Total</b>	<b>381,549</b>	<b>381,549</b>

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	186,777	186,777
Creditors due within one year	(9,057)	(9,057)
<b>Total</b>	<b>177,720</b>	<b>177,720</b>

**18. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>Group 2020 £</b>	Group 2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	<b>203,829</b>	(3,335)
<b>Adjustments for:</b>		
Dividends, interests and rents from investments	<b>(6,621)</b>	-
Decrease/(increase) in stocks	<b>1,128</b>	(4,633)
Decrease/(increase) in debtors	<b>(1,633)</b>	705
Increase in creditors	<b>253</b>	1,923
<b>Net cash provided by/(used in) operating activities</b>	<b>196,956</b>	(5,340)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**
**19. Analysis of cash and cash equivalents**

	<b>Group 2020 £</b>	Group 2019 £
Cash in hand	<b>356,928</b>	153,351
<b>Total cash and cash equivalents</b>	<b>356,928</b>	153,351

**20. Analysis of changes in net funds**

	<b>At 1 April 2019 £</b>	<b>Cash flows £</b>	<b>At 31 March 2020 £</b>
Cash at bank and in hand	<b>153,351</b>	<b>203,577</b>	<b>356,928</b>
	<b>153,351</b>	<b>203,577</b>	<b>356,928</b>

**21. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,626 (2019: £1,030). Contributions totalling £Nil (2019: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

**22. Related party transactions**

The key management personnel of the charity comprise the Trustees (who do not received remuneration for their role as Trustee) and the Chief Executive. The cost of employment to the charity was £38,612 (2019: £38,200), including employer's pension and NI.

The Chief Executive's partner is also employed by the charity and received remuneration. Her gross salary was £31,500 (2019: £28,500) and employer's pension contributions were £1,015 (2019: £539).

**23. Principal subsidiaries**

The following was a subsidiary undertaking of the charity:

<b>Name</b>	<b>Company number</b>	<b>Class of shares</b>	<b>Holding</b>	<b>Included in consolidation</b>
The Nowzad Store Ltd	09758477	Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

## NOWZAD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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#### 23. Principal subsidiaries (continued)

Name	Income £	Expenditure £	Profit/(Loss) for the year £	Net assets £
The Nowzad Store Ltd	43,193	(23,384)	19,809	19,909

Expenditure is made up of £15,622 cost of sales and £7,762 of administrative expense.