

NOWZAD

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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

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**

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.

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

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**

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**

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.

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

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**

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**

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**

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**

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**

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 thorough 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 know 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, deamination 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

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

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
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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.

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

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)

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.

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

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**

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

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

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
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	-
Total income		957,920	957,920	663,020
Expenditure on:				
Raising funds	6	26,283	26,283	17,731
Charitable activities	7	727,808	727,808	648,624
Total expenditure		754,091	754,091	666,355
Net income before taxation		203,829	203,829	(3,335)
Net movement in funds		203,829	203,829	(3,335)
Reconciliation of funds:				
Total funds brought forward		177,720	177,720	181,055
Net movement in funds		203,829	203,829	(3,335)
Total funds carried forward		381,549	381,549	177,720

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

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

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

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

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**

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.

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

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**

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**

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

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

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Shop	43,193	43,193	37,760
Total 2019	37,760	37,760	

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

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Interest receivable	6,621	6,621	-

6. Expenditure on raising funds

COSTS OF RAISING VOLUNTARY INCOME

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Costs of raising voluntary income	907	907	562
Total 2019	562	562	

Other trading expenses

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

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

8. Analysis of expenditure by activities

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

Analysis of direct costs

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

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

9. Independent examiner's remuneration

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**
10. Staff costs

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

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

Group 2020 No.	Group 2019 No.
3	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**

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

13. Stocks

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

14. Debtors

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

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

15. Creditors: Amounts falling due within one year

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

16. Statement of funds

Statement of funds - current year

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

Statement of funds - prior year

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
Unrestricted funds				
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)	-
Total of funds	181,055	663,020	(666,355)	177,720

**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

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

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)
Total	<u>177,720</u>	<u>177,720</u>

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

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

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

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

20. Analysis of changes in net funds

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

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:

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

The financial results of the subsidiary for the year were:

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

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.