

NOWZAD

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

Trustees	D Hill N Kanderian D Tatsch M Gibbs (resigned 14 November 2020) P Murchison (resigned 14 November 2020)
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Charity registered number	1119185
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Principal office	Meriel Suite Hartnoll Farm Post Hill Tiverton Devon EX16 4NG
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Independent examiners	Bishop Fleming LLP Chartered Accountants 2nd Floor Stratus House Emperor Way Exeter Business Park Exeter EX1 3QS
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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

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 31st 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 15th 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**

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**

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 1st 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**

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**

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**

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.

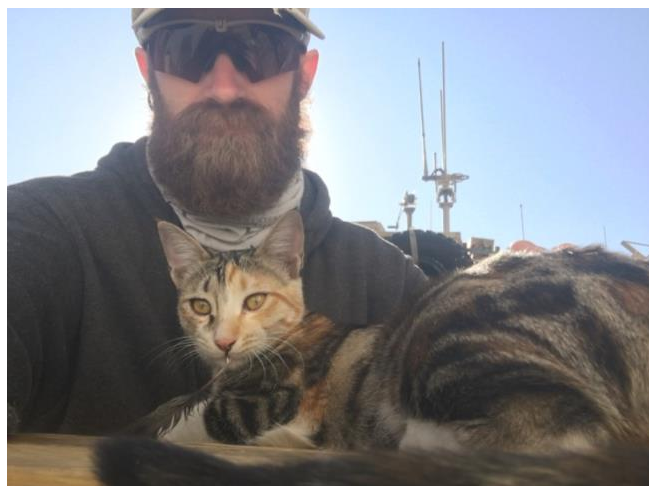


Not only me, but I could change my family perspective on animals too; animals are not vicious creatures. Working as a veterinary doctor now gives me a sense of blessing and kindness, especially when it comes to animals who are thought to be dangerous in a society like Afghanistan. Secondly, I began to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

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

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

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**

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



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

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.

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

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

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

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**

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

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

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	770,602	770,602	908,106
Other trading activities	4	67,476	67,476	43,193
Investments	5	-	-	6,621
Total income		838,078	838,078	957,920
Expenditure on:				
Raising funds	6	25,307	25,307	26,283
Charitable activities	7	702,606	702,606	727,808
Total expenditure		727,913	727,913	754,091
Net movement in funds		110,165	110,165	203,829
Reconciliation of funds:				
Total funds brought forward		381,549	381,549	177,720
Net movement in funds		110,165	110,165	203,829
Total funds carried forward		491,714	491,714	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
	Note		£	£
Fixed assets	12			
			-	-
Current assets				
Stocks	14	15,595	19,639	
Debtors	15	11,722	14,292	
Cash at bank and in hand		470,529	356,928	
		497,846	390,859	
Creditors: amounts falling due within one year	16	(6,132)	(9,310)	
Net current assets			491,714	381,549
Total assets less current liabilities			491,714	381,549
Net assets excluding pension asset			491,714	381,549
Total net assets			491,714	381,549
Charity funds				
Restricted funds	17		-	-
Unrestricted funds	17	491,714	381,549	
Total funds			491,714	381,549

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 £
Fixed assets			
Investments	13	100	100
		<u>100</u>	<u>100</u>
Current assets			
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)
Net current assets		<u>444,253</u>	<u>361,640</u>
Total assets less current liabilities		<u>444,353</u>	<u>361,740</u>
Net assets excluding pension asset		<u>444,353</u>	<u>361,740</u>
Total net assets		<u>444,353</u>	<u>361,740</u>
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	444,353	361,740
Total funds		<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.

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

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

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

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**

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

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

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Shop	67,476	67,476	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

	Unrestricted funds 2021 £	Total funds 2021 £	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

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

OTHER TRADING EXPENSES

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

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

8. Analysis of expenditure by activities

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

Analysis of direct costs

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

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

9. Independent examiner's remuneration

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**
10. Staff costs

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

	Group 2021 No.	Group 2020 No.	Charity 2021 No.	Charity 2020 No.
Employees	3	3	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 (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 £
COST OR VALUATION	
At 1 April 2020	3,406
At 31 March 2021	<u>3,406</u>
DEPRECIATION	
At 1 April 2020	3,406
At 31 March 2021	<u>3,406</u>
NET BOOK VALUE	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

13. Fixed asset investments

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

14. Stocks

	Group 2021 £	Group 2020 £
Finished goods and goods for resale	15,595	19,639

15. Debtors

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

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

16. Creditors: Amounts falling due within one year

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

17. Statement of funds

Statement of funds - current year

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

Statement of funds - prior 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

**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

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

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)
TOTAL	381,549	381,549

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**
20. Analysis of cash and cash equivalents

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

21. Analysis of changes in net debt

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

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:

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:

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

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

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.