

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
THE AFGHAN CHILDREN'S TRUST

Andertons Europe Limited
1st Floor
156 Cromwell Road
Kensington
London
SW7 4EF

THE AFGHAN CHILDREN'S TRUST

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THE AFGHAN CHILDREN'S TRUST

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Reference and administrative details

Registered Charity number

1125910

Principal address

Flat1 , 151 Lennox Gardens
London
SW1X 0DF

Trustees

MRS M Gailani
M D Zekrya
H J N Nezam
M Nazemi

Independent Examiner

Andertons Europe Limited
1st Floor
156 Cromwell Road
Kensington
London
SW7 4EF

Approved by order of the board of trustees on and signed on its behalf
by:

.....
M Nazemi - Trustee

Independent Examiner's Report to the Trustees of
THE AFGHAN CHILDREN'S TRUST

Independent examiner's report to the trustees of THE AFGHAN CHILDREN'S TRUST

I report to the charity trustees on my examination of the accounts of THE AFGHAN CHILDREN'S TRUST (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act;
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.

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.

Alwin Cumlajee FCCA FAIA
Andertons Europe Limited
1st Floor
156 Cromwell Road
Kensington
London
SW7 4EF

Date:

THE AFGHAN CHILDREN'S TRUST

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
Income and endowments from			
Donations and legacies		65,645	-
Expenditure on			
Raising funds		-	2,071
Charitable activities			
Charitable donations		18,000	-
Other		480	-
Total		18,480	2,071
NET INCOME/(EXPENDITURE)		47,165	(2,071)
Reconciliation of funds			
Total funds brought forward		724,831	726,902
Total funds carried forward		771,996	724,831

The notes form part of these financial statements

THE AFGHAN CHILDREN'S TRUST

Balance Sheet
31 December 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
Current assets			
Cash in hand		770,580	725,781
Creditors			
Amounts falling due within one year	4	(1,430)	(950)
Net current assets		<u>769,150</u>	<u>724,831</u>
Total assets less current liabilities		769,150	724,831
NET ASSETS		<u>769,150</u>	<u>724,831</u>
Funds	5		
Unrestricted funds		<u>769,150</u>	<u>724,831</u>
Total funds		<u>769,150</u>	<u>724,831</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
M Nazemi - Trustee

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

3. Comparatives for the statement of financial activities

	Unrestricted fund £
Expenditure on	
Raising funds	2,071
	—
NET INCOME/(EXPENDITURE)	(2,071)
Reconciliation of funds	
Total funds brought forward	
As previously reported	-
Prior year adjustment	726,902
	—
As restated	726,902
	—
Total funds carried forward	724,831
	—

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	1,430	950

5. Movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	724,831	44,319	769,150
TOTAL FUNDS	724,831	44,319	769,150

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,645	(21,326)	44,319
TOTAL FUNDS	65,645	(21,326)	44,319

Comparatives for movement in funds

	Prior year adjustment £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	726,902	(2,071)	724,831
TOTAL FUNDS	726,902	(2,071)	724,831

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(2,071)	(2,071)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> - <hr/>	<hr/> (2,071) <hr/>	<hr/> (2,071) <hr/>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Prior year adjustment £	Net movement in funds £	At 31.12.22 £
Unrestricted funds				
General fund	-	726,902	42,248	769,150
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> - <hr/>	<hr/> 726,902 <hr/>	<hr/> 42,248 <hr/>	<hr/> 769,150 <hr/>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,645	(23,397)	42,248
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> 65,645 <hr/>	<hr/> (23,397) <hr/>	<hr/> 42,248 <hr/>

6. Related party disclosures

There were no related party transactions for the year ended 31 December 2022.

THE AFGHAN CHILDREN'S TRUST

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	65,645	-
Total incoming resources	65,645	-
Expenditure		
Raising donations and legacies		
Foreign exchange gain / loss	-	1,596
Accountancy	-	475
	-	2,071
Charitable activities		
Exceptional items	18,000	-
Other		
Independent Examination fee	480	-
Total resources expended	18,480	2,071
Net income/(expenditure)	47,165	(2,071)

This page does not form part of the statutory financial statements