BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

England & Wales · Charity number 1135700

Details

Other names	BAAG
Status	Registered
Legal form	Charitable company
Company number	06880188
Registered	2010-04-28
Register	View on the Charity Commission register

Contact

Address	Romero House 55 Westminster Bridge Road Southwark London SE1 &amp
Phone	02076334978
Email	info@baag.org.uk
Website	www.baag.org.uk

Activities

Objects: FOR THE ADVANCEMENT OF ANY CHARITABLE PURPOSES FOR THE RELIEF OFPOVERTY, DISTRESS AND HARDSHIP AMONG THE PEOPLE OF AFGHANISTAN ANDREFUGEES FROM AFGHANISTAN AND IN PARTICULAR BY PROMOTING THEEFFECTIVENESS AND EFFICIENCY OF THE VOLUNTARY SECTOR ORGANISATIONS ANDOTHER INSTITUTIONS THAT ARE INVOLVED IN THE DELIVERY OF HUMANITARIAN ANDDEVELOPMENT AID

Activities: The objects of BAAG are the advancement of any charitable purposes for the relief of poverty, distress and hardship among the people of Afghanistan and refugees from Afghanistan, in particular by promoting the effectiveness and efficiency of the voluntary sector organisations and other institutions that are involved in the delivery of humanitarian and development aid.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** AFGHANISTAN
- Afghanistan
- Ireland
- City Of London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£79,496	£173,178	-	-
2023-03-31	£312,009	£281,234	-	-
2022-03-31	£196,952	£154,615	-	-
2021-03-31	£332,525	£255,772	-	-
2020-03-31	£62,265	£101,233	-	-

Trustees

Name	Role	Appointed
Mark Bowden		2019-10-23
Monica Encinas-Lepingwell		2020-05-03
Niamh Furey		2022-02-19
Ramani Leathard		2017-10-05
Tareq Hassan Sholi		2017-05-17

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BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

England & Wales - Charity number 1135700

Accounts

Sign.com Document ID: 0430ab6d7f - Page 1/19

REGISTERED COMPANY NUMBER: 06880188 (England and Wales)
REGISTERED CHARITY NUMBER: 1135700

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024

FOR

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

Haines Watts
Chartered Accountants
Old Station House
Station Approach
Swindon
Wiltshire
SN1 3DU

Sign.com Document ID: 0430ab6d7f - Page 2/19

BAAG (BRITISH AND IRISH AGENCIES
AFGHANISTAN GROUP)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Statement of Financial Position	9 to 10
Notes to the Financial Statements	11 to 18

Sign.com Document ID: 0430ab6d7f - Page 3/19

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 April 2023 to 30 September 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of BAAG are the advancement of any charitable purposes for the relief of poverty, distress and hardship among the people of Afghanistan both people inside and refugees outside the country, in particular by promoting the effectiveness and efficiency of the voluntary sector organisations, and other institutions that are involved in the delivery of humanitarian and development aid. This is in accordance with the charity's Memorandum and Articles of Association.

The Trustees believe that the aims, objectives and services provided by the charity, reflected in the paragraph above, are compliant with the Charities Commission Guidance on Public Benefit and further exemplified in the following statements of achievement and performance. The main areas of BAAG's work were policy and advocacy in collaboration with its members and those of the Civil Society Working Committee (CSWC) and other coordinating bodies such as ENNA, the European Network for NGOs in Afghanistan, and ACBAR, the Agency Coordinating Body for Afghan Relief. Raising funds for the continuation of BAAG's work remained an overall priority.

Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the charity during the year.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Context and Organisational Transition

During the reporting period, BAAG continued its core policy and advocacy work in relation to Afghanistan, including support to Afghan civil society organisations and coordination of member agencies in the UK and Ireland. This work took place in the ongoing context of Afghanistan's complex and deteriorating humanitarian and civic environment under Taliban rule, which particularly impacted women and girls.

However, recognising the increasingly constrained external operating environment, significant funding challenges, and changes in the landscape of UK-based Afghanistan advocacy, the Board commissioned a strategic review during the year. Funding was received specifically to support this review.

Following the review, the Trustees concluded that BAAG's coordinating and advocacy role should come to a close and recommended the orderly wind-down of operations. This included transitioning coordination functions for member agencies to BOND, a trusted peer network.

Winding Down Activities

The charity undertook a structured and principled wind-down process, focused on:

- Completing existing programme commitments;
- Ensuring the responsible closure of restricted grants;
- Supporting the transition of member coordination to BOND;
- Discharging all employment and financial obligations; and
- Preparing statutory accounts and documents to support closure.

All restricted funds were fully spent within the period. Unrestricted reserves are being retained temporarily to support final closure costs and the agreed transfer of remaining funds to BOND in 2025.

The Board recognises the significant contribution of BAAG's staff, volunteers, and partners over many years and wishes to place on record its appreciation for the role BAAG has played in supporting Afghan civil society and informing donor policy.

No further activities are planned beyond the closure and fund transfer process.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024

FINANCIAL REVIEW

The financial position of the charity at 30 September 2024 is set out on page xx.

Total reserves at 30 September 2024 amounted to £86,230, all of which represent unrestricted funds. No restricted funds were held at the year end.

Free reserves amounted to £86,230 at the period end (2023: £179,912).

Following the Board's decision to wind down the organisation, unrestricted reserves were retained to ensure orderly closure and to support the planned transfer of final funds to BOND. All restricted funds were fully spent during the reporting period in accordance with donor conditions.

The Trustees are satisfied that the retained reserves are sufficient to meet all final liabilities and enable BAAG to complete the transfer of its remaining assets in line with its charitable objectives.

There are no ongoing liabilities relating to project delivery. At the time of approval of these accounts, there are no staff members employed by BAAG. The final wind-down and transfer process is being carried out on a voluntary basis by the Treasurer.

The Board confirms that there are no plans for further fundraising or operational activities.
All major financial risks have been addressed as part of the wind-down, and the charity is not exposed to any further material liabilities beyond the reporting date.

Going concern

In accordance with the Charities SORP (FRS 102), the Trustees have assessed the charity's ability to continue as a going concern. Although BAAG is no longer undertaking operational activities, the accounts have been prepared on a going concern basis to reflect the orderly wind-down and planned transfer of remaining assets to BOND, a charitable organisation with similar objectives.

The Trustees are satisfied that there are sufficient unrestricted reserves to meet all outstanding obligations and to complete the final steps of closure. All restricted funds were fully spent prior to 30 September 2024. No further fundraising or programme delivery is anticipated, and the organisation will apply for strike-off once all obligations are met and the transfer of funds completed.

The going concern basis is therefore appropriate in this context of controlled closure and asset transfer.

The Trustees have considered the alternative break-up basis of accounting and concluded that there is no material difference in the recognition or measurement of assets and liabilities compared to the going concern basis. Therefore, the financial statements have been appropriately prepared on a going concern basis to support the completion of the wind-down and transfer of assets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Sign.com Document ID: 0430ab6d7f - Page 6/19

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024

BAAG is a company limited by guarantee (number 6880188) and registered charity (number 1135700). Effective governance is delivered by a Board of Directors who are also Trustees.

The Articles of Association provide for at least three Trustees. There is no maximum provided in the Articles. Induction of new Trustees includes visits to the charity's office, discussions with employees and management and meetings with the Chair and other Trustees. Past accounts and Board papers are provided. The Trustees are recruited for their individual experience as well as the balance of skills the Board requires.

The Officers during this period were Ramani Leathard (Chair, appointed November 2020), Monica Encinas-Lepingwell (Honorary Secretary), and Tareq Hassan Sholi (Treasurer). Mark Bowden continued to serve as a Board member and trustee. Niamh Furey joined the Board as a trustee in January 2022 and served during the reporting period.

None of the trustees have a beneficial interest in the company. All trustees are also members of the company and, in accordance with the Articles of Association, each guarantees to contribute £10 in the event of the company being wound up.

During the reporting period, BAAG continued to be accommodated by CAFOD, a member organisation. Elizabeth Winter served as Acting Director until early 2024, when she stepped back for health reasons. In May 2024, Michael Young was appointed as Executive Director on a fixed-term contract to support the wind-down process. Janine Hamersley continued in post as Administrator and Finance Officer until June 2024.

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

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06880188 (England and Wales)

Registered Charity number
1135700

Registered office
Romero House
55 Westminster Bridge Road
London
SE1 7JB

Trustees
Mr M R Bowden
Ms N B Furey
Ms R Leathard
Mr T H Sholi

Company Secretary
Ms M Encinas-Lepingwell

Independent Examiner
Haines Watts
Chartered Accountants
Old Station House
Station Approach
Swindon
Wiltshire
SN1 3DU

Sign.com Document ID: 0430ab6d7f - Page 7/19

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28/3/2025 and signed on its behalf by:

Ramani Leathard

.....
Ms R Leathard - Trustee

Sign.com Document ID: 0430ab6d7f - Page 8/19

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

Independent examiner's report to the trustees of BAAG (British and Irish Agencies Afghanistan Group) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the period 1 April 2023 to 30 September 2024.

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

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

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

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

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.

S Plumb ACA

Susan Plumb ACA

Haines Watts
Chartered Accountants
Old Station House
Station Approach
Swindon
Wiltshire
SN1 3DU

Date: 31/3/2025

Sign.com Document ID: 0430ab6d7f - Page 9/19

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	Period 1/4/23 to 30/9/24 Total funds £	Year Ended 31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	53,549	5,000	58,549	296,850
Charitable activities					
Membership fees		20,947	-	20,947	15,159
Total		74,496	5,000	79,496	312,009
EXPENDITURE ON					
Charitable activities	4				
Policy work & information sharing		87,229	1,310	88,539	129,449
Raising the profile		-	54,513	54,513	97,806
Membership activity and networking		-	30,126	30,126	53,979
		87,229	85,949	173,178	281,234
NET INCOME/(EXPENDITURE)		(12,733)	(80,949)	(93,682)	30,775
Transfers between funds	11	36,132	(36,132)	-	-
Net movement in funds		23,399	(117,081)	(93,682)	30,775
RECONCILIATION OF FUNDS					
Total funds brought forward		62,831	117,081	179,912	149,137
TOTAL FUNDS CARRIED FORWARD		86,230	-	86,230	179,912

The notes form part of these financial statements

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	9	-	-	-	19,976
Cash at bank		98,124	-	98,124	220,567
		98,124	-	98,124	240,543
CREDITORS					
Amounts falling due within one year	10	(11,894)	-	(11,894)	(60,631)
NET CURRENT ASSETS		86,230	-	86,230	179,912
TOTAL ASSETS LESS CURRENT LIABILITIES		86,230	-	86,230	179,912
NET ASSETS		86,230	-	86,230	179,912
FUNDS	11				
Unrestricted funds				86,230	62,831
Restricted funds				-	117,081
TOTAL FUNDS				86,230	179,912

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

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Sign.com Document ID: 0430ab6d7f - Page 11/19

STATEMENT OF FINANCIAL POSITION - continued
30 SEPTEMBER 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28/3/2025 and were signed on its behalf by:

.....
Ms R Leathard - Trustee

.....
Mr T H Sholi - Trustee

The notes form part of these financial statements

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024

1. CHARITY INFORMATION

BAAG (British & Irish Agencies Afghanistan Group) is a private company limited by guarantee incorporated in England & Wales. The registered office is Romero House, 55 Westminster Bridge Road, London, SE1 7JB.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity and is rounded to the nearest £.

Going concern

In accordance with the Charities SORP (FRS 102), the Trustees have assessed the charity's ability to continue as a going concern. Although BAAG is no longer undertaking operational activities, the financial statements have been prepared on a going concern basis to reflect the orderly wind-down and planned transfer of remaining assets to BOND, a charitable organisation with similar objectives.

The Trustees are satisfied that there are sufficient unrestricted reserves to meet all outstanding obligations and to complete the final steps of closure. All restricted funds were fully spent prior to 30 September 2024. No further fundraising or programme delivery is anticipated, and the organisation will apply for strike-off once all obligations are met and the transfer of funds completed.

The Trustees have considered the alternative break-up basis of accounting and concluded that there is no material difference in the recognition or measurement of assets and liabilities compared to the going concern basis. The going concern basis is therefore appropriate in this context of controlled closure and asset transfer.

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.

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Sign.com Document ID: 0430ab6d7f - Page 13/19

2. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

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

3. DONATIONS AND LEGACIES

	Period 1/4/23 to 30/9/24	Year Ended 31/3/23
	£	£
Donations	100	-
Grants	58,449	296,850
	58,549	296,850

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Sign.com Document ID: 0430ab6d7f - Page 14/19

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	Period 1/4/23 to 30/9/24	Year Ended 31/3/23
	£	£
Prism The Gift Fund	31,949	31,818
Christian Aid	19,000	16,459
CAFOD - ACS	-	45,788
Government of Ireland	-	85,663
OSF	-	97,298
UK Aid	5,000	-
Joffe Trust	-	19,824
Other grants	2,500	-
	58,449	296,850

4. CHARITABLE ACTIVITIES COSTS

	Policy Work & information sharing	Raising the Profile	Membership activity and networking	Total 2024	Total 2023
	£	£	£	£	£
Salary costs	31,722	29,400	16,247	77,369	96,282
Direct costs	27,095	25,113	13,879	66,087	158,226
Share of support costs	-	-	-	-	2,802
Share of governance costs	29,722	-	-	29,722	23,924
Total	88,539	54,513	30,126	173,178	281,234

The costs of charitable activities are apportioned according to the percentage of time spent of each of BAAG's main arears of operations. This equates to 41% of staff expenditure on policy work and information sharing, 38% of raising the profile of the needs and aspirations of Afgahans and 21% on membership activity. Direct and support costs are apportioned 42%, 39% and 19% respectively.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1/4/23 to 30/9/24	Year Ended 31/3/23
	£	£
Auditors' remuneration	-	6,500
Independent examiners fees	3,000	-

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Sign.com Document ID: 0430ab6d7f - Page 15/19

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

	Period 1/4/23 to 30/9/24	Year Ended 31/3/23
	£	£
Wages and salaries	65,098	81,298
Social security costs	6,955	8,512
Other pension costs	5,316	6,472
	77,369	96,282

The average monthly number of employees during the period was as follows:

	Period 1/4/23 to 30/9/24	Year Ended 31/3/23
Total	2	3

No employees received emoluments in excess of £60,000. Key management personnel include all persons having authority and responsibility for planning, directing and controlling the activities of the charity. Total remuneration paid to key management personnel during the reporting period was £37,550 (2023 £42,665).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	48,277	248,573	296,850
Charitable activities			
Membership fees	15,159	-	15,159
Total	63,436	248,573	312,009
EXPENDITURE ON			
Charitable activities			
Policy work & information sharing	47,802	233,432	281,234
NET INCOME	15,634	15,141	30,775

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Sign.com Document ID: 0430ab6d7f - Page 16/19

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	47,197	101,940	149,137
TOTAL FUNDS CARRIED FORWARD	62,831	117,081	179,912

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	419
Prepayments and accrued income	-	19,557
	-	19,976

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	696	16,096
Social security and other taxes	2,306	-
Accruals and deferred income	8,892	44,535
	11,894	60,631

Included in accruals and deferred income above is £2,093 (2023 £14,667) of deferred income. All will be released in 24/25 year end.

11. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 30/9/24 £
Unrestricted funds				
General fund	62,831	(12,733)	36,132	86,230
Restricted funds				
Government of Lithuania	30,869	(30,869)	-	-
CAFOD-ACS	9,719	(9,719)	-	-
Government of Ireland	6,177	(6,177)	-	-
UK AID	3,508	(3,508)	-	-
OSF	66,808	(30,676)	(36,132)	-
	117,081	(80,949)	(36,132)	-
TOTAL FUNDS	179,912	(93,682)	-	86,230

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Sign.com Document ID: 0430ab6d7f - Page 17/19

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,496	(87,229)	(12,733)
Restricted funds			
Government of Lithuania	-	(30,869)	(30,869)
CAFOD-ACS	-	(9,719)	(9,719)
Government of Ireland	-	(6,177)	(6,177)
UK AID	5,000	(8,508)	(3,508)
OSF	-	(30,676)	(30,676)
	5,000	(85,949)	(80,949)
TOTAL FUNDS	79,496	(173,178)	(93,682)

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	47,197	15,634	62,831
Restricted funds			
Government of Lithuania	31,458	(589)	30,869
CAFOD-ACS	-	9,719	9,719
Government of Ireland	-	6,177	6,177
UK AID	3,508	-	3,508
OSF	66,974	(166)	66,808
	101,940	15,141	117,081
TOTAL FUNDS	149,137	30,775	179,912

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Sign.com Document ID: 0430ab6d7f - Page 18/19

11. 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	63,436	(47,802)	15,634
Restricted funds			
Government of Lithuania	-	(589)	(589)
CAFOD-ACS	45,788	(36,069)	9,719
Government of Ireland	85,663	(79,486)	6,177
OSF	97,298	(97,464)	(166)
Joffe Trust	19,824	(19,824)	-
	248,573	(233,432)	15,141
TOTAL FUNDS	312,009	(281,234)	30,775

CAFOD

CAFOD's grant funded BAAG's civil society strengthening project, which supported civil society in Afghanistan through coordinated policy and advocacy in partnership with the Civil Society Working Committee (CSWC), which is an established network of Afghan NGO and CSO coordinating bodies, as well as supporting other activities such as the mapping of civil society organisations and research to strengthen understanding of key challenges.

Government of Lithuania

The Government of Lithuania announced support for women's rights and empowerment in Afghanistan, at the Afghanistan Conference in 2020 through a grant to be given via BAAG. BAAG organised a competitive process to identify the best project, selecting our Afghan partner from a wide variety of suitable applicants.

Government of Ireland

With the support of a grant from the Government of Ireland's Department of Foreign Affairs, BAAG provided protection assistance for human rights defenders and civil society activists inside Afghanistan in partnership with an established Afghan NGO, as well as BAAG's wider policy and advocacy work.

continued...

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11. MOVEMENT IN FUNDS - continued

OSF

OSF's grant supported advocacy for effective policies aimed at European countries, including the UK, which supported development and humanitarian progress in Afghanistan and wider civil society. This project supported a number of key activities including the development of an advocacy action plan, understanding of the landscape of Afghan civil society and other policy and advocacy materials.

UK AID

A grant from UK Aid was made for an Afghan NGO specialising in disability assistance, which coordinated organisations and led active advocacy in Afghanistan and also representation for people with disabilities, with support from BAAG such as training and management advice.

Joffe Trust

The Joffe Trust is a specialist grant-maker which provides informal advice and assistance to small charities and supports civil society leaders who contribute to global justice and equality. BAAG received a grant from the Joffe Trust in late 2021 for progress towards our core goals in support of civil society in Afghanistan. The grant was to partly fund the Administration and Finance Officer post and its use was deferred to January 2023 as other funding had become available for the post.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 September 2024.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

England & Wales - Charity number 1135700

Accounts

REGISTERED COMPANY NUMBER: 06880188 (England and Wales)
REGISTERED CHARITY NUMBER: 1135700

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

Haines Watts
Chartered Accountants & Statutory Auditors
Old Station House
Station Approach
Swindon
Wiltshire
SN1 3DU

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Page
Chair's Report	1
Report of the Trustees	2 to 7
Report of the Independent Auditors	8 to 10
Statement of Financial Activities	11
Statement of Financial Position	12
Notes to the Financial Statements	13 to 20

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Between April 2022 and March 2023, the people of Afghanistan continued to face crisis after crisis. Afghanistan has over the year been at risk of becoming a forgotten crisis despite the insurmountable scale of humanitarian need in the country. The poor and marginalized were the most impacted and this group continues to grow. Focus on Ukraine and on other equally challenging humanitarian situations meant the demands on the international community to assist other crises were enormous.

This year was marked by an extraordinary deterioration of rights for women and girls across the country. In December 2022 the edict banning women from working further disempowered women, undoing years of development work while intensifying restrictions on fundamental rights for women and girls. We saw an increase in vulnerability to poverty as household incomes decreased - and this especially affected female-headed households. The UN Rapporteur on Human Rights in Afghanistan reported the normalisation of gender-based violence due to the implicit and explicit condoning by the de facto authorities. Since the bans on women and girls, Afghanistan has seen a sharp decline in aid, despite the continued warnings that this would further harm women and girls.

This year, Afghan communities were also ravaged by the effects of climate change and natural disasters. Consecutive droughts have continued to contribute to high levels of hunger and water scarcity, in a country where nearly eighty percent of the population depend on agriculture and four out of five households have seen a reduction in income.

British and Irish organisations and civil society faced an increasingly challenging operating context. The sudden and major decline in the amount of funding to Afghanistan, a highly aid dependent country, meant that some felt the world had turned its back on them. UK aid was reduced by more than a half. The decline in aid was coupled with a deterioration in Afghanistan's economy - resulting in 70% of Afghans being unable to meet their daily needs. Humanitarian funding is critical, it should be flexible and multi-year, and complemented by funding which will support longer-term development assistance.

BAAG's response has been to redouble efforts to bring people together to reach consensus on policy direction and advocacy messages and to support the people of Afghanistan.

Forty years after its inception, the work of BAAG and its members continues to be as relevant as ever. BAAG undertakes essential tasks in bringing together its members agencies, in developing policy and advocacy messages, which are also informed by Afghan civil society. This is particularly critical as restrictions on the rights of women and girls are systematically increased. BAAG plays an important role in continuing to raise awareness of the humanitarian and development challenges and achievements in Afghanistan.

BAAG was and is not immune to the shrinking funding landscape for Afghanistan. This year, in addition to BAAG's core work, a significant amount of time was dedicated to fundraising. We are grateful to the donors who supported us throughout this challenging year: The Open Society Foundation, the Department for Foreign Affairs, Ireland, CAFOD, Christian Aid, and Choose Love. The recruitment of the advocacy officer and a finance and administrative support role have meant BAAG has been able to undertake some key policy and advocacy positions along with its members.

This year saw challenges in securing funding to maintain the same level of core staff BAAG has had in the past. We are grateful to those who generously provided voluntary support during short and prolonged periods of funding gaps. BAAG's long-term sustainability will be a key focus for Trustees in 2024.

As the situation for Afghans continued to deteriorate, and funding continued to shrink, like our members, BAAG held on tight, refused to lose hope and preserved under the stewardship of Elizabeth Winter as Acting Executive Director.

I commend for the staff for their commitment and passion for justice in support of the most vulnerable communities in Afghanistan.

Sincerely,

Ramani Leathard
Chair, BAAG
December 2023

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of BAAG are the advancement of any charitable purposes for the relief of poverty, distress and hardship among the people of Afghanistan both people inside and refugees outside the country, in particular by promoting the effectiveness and efficiency of the voluntary sector organisations, and other institutions that are involved in the delivery of humanitarian and development aid. This is in accordance with the charity's Memorandum and Articles of Association.

The Trustees believe that the aims, objectives and services provided by the charity, reflected in the paragraph above, are compliant with the Charities Commission Guidance on Public Benefit and further exemplified in the following statements of achievement and performance. The main areas of BAAG's work were policy and advocacy in collaboration with its members and those of the Civil Society Working Committee (CSWC) and other coordinating bodies such as ENNA, the European Network for NGOs in Afghanistan, and ACBAR, the Agency Coordinating Body for Afghan Relief. Raising funds for the continuation of BAAG's work remained an overall priority.

Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the charity during the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Context

The defining context of the year has been the continuation of the rule of the Taliban as the de facto authorities, dfa, and the continuing dilemmas which have therefore faced both national and international actors which are operational inside the country. Decrees and edicts from the dfa have systematically added to restrictions placed on the population, above all its women and girls. A particularly notable addition was the order from the Taliban, deliberately timed for Christmas Eve, a Saturday in 2023, that Afghan women were no longer permitted to work in NGOs. This followed shortly after the Order banning women from studying at university.

The situation for the majority of the population, compared to last year, has worsened further with a reduction in human rights and civic space and an increase in hunger and malnutrition. Poverty and unemployment continued to increase and the majority of the population no longer had enough for their basic needs to be met but it was clear that humanitarian assistance alone would not provide a solution to this.

Donors continued to deliberate about their level of involvement with Afghanistan, as the dfa have been unwilling to concede any ground on human rights issues and did not seem likely to modify their behaviour. The majority of donors, including the UK, have therefore maintained a position of 'pragmatic engagement': in practice this means no or a limited diplomatic presence in the country, whilst continuing to provide humanitarian aid, narrowly defined, via NGOs and the UN. Donors are conscious of the need for the population to have livelihoods, as a matter of survival but some have struggled to reconcile this with the intransigence of the dfa, which means funding towards development assistance and broader economic support remains extremely limited.

Networking and information sharing

The demand for services BAAG has provided to its members and operational agencies in Afghanistan, as well as to donors and other stakeholders, has continued. BAAG has played a valuable role in supporting its members and for Afghan civil society actors who have welcomed its role as a channel for their views and those of the population they are in touch with. BAAG provided evidence to the International Development Select Committee on January the 31st, 2023, together with members of BAAG.

BAAG continued to hold weekly meetings throughout the year, to exchange views with its members and others and to plan joint policy and advocacy activities. Weekly meetings were also held with the Civil Society Working Committee (the network of Afghan umbrella groups). The information exchange, facilitating in turn the analysis made available to others, and the development of policy positions, continues to be valued by others, for researchers and in off the record round tables and private discussions. One example is the contribution to a study by the European Institute of Peace (Analytical Brief Challenges for Women in Afghanistan to Access Life-Depending Aid).

BAAG also supports and coordinates with other networks such as the Agency Coordinating Body for Afghan Relief, ACBAR, the European Network for NGOs in Afghanistan (ENNA) and the International Consortium for Refugees in Iran, ICRI, which the Director chairs. BAAG is an active member of a network led by Human Rights Watch which discusses and lobbies for improvements in HMG's treatment of asylum seekers and those eligible under the ARAP and ACRS schemes.

BAAG has remained an important partner with the Foreign, Commonwealth and Development Office, FCDO. The meetings between its senior civil servants and NGO representatives, that FCDO asked BAAG to convene, have continued regularly during the year. This included facilitating in person strategy meetings between FCDO's Basic Services team and BAAG members. These meetings are of value to all participants, who prepare well for them, and provide a frank exchange of information and thoughts that inform their views and actions.

Policy and Advocacy
A significant aspect of BAAG's work has been that on policy and advocacy, in collaboration with its members and the wider group of agencies operational in Afghanistan, both Afghan and international. We arranged a series of meetings to address the dilemmas faced by NGOs and the wider international community in relation to working in Afghanistan and these were attended by FCDO and ENNA as well as our own members. Such discussions were felt to be helpful in navigating through the increasing restrictions on NGOs imposed by the dfa.

We facilitated part of the UK visit for Richard Bennett, the UN Special Rapporteur on the Situation of Human Rights in Afghanistan, who had a series of meetings including with FCDO, Chatham House and Afghan women activists. We arranged a meeting between Rina Amiri, the US Special Envoy for Afghan Women and Girls and Human Rights, and the British and Irish NGOs operating in Afghanistan. We also facilitated and supported meetings between prominent members of Afghan civil society and the FCDO.

BAAG's convening power has been of value in providing information and analysis of the situation on the ground when international missions other than those of the UN, have been suspended. BAAG's convening power was recognised and praised by senior officials within the FCDO.

Having a full-time advocacy officer during the period enhanced BAAG's ability to distil information and thinking and to develop policy and advocacy messages.

BAAG has continued its engagement with Members of Parliament and Peers, as well as key institutions such as Independent Commission Aid Impact (ICAI). The Director was requested to give evidence to the International Development Committee on 31st January 2023, together with members of BAAG. BAAG's Director also spoke during the Conservative Party Conference. BAAG has also played an essential role in coordinating advocacy towards the FCDO and EU, including a number of written submissions from BAAG members to Ministers.

Casework
BAAG has continued to support individuals in their quest for resettlement from countries outside Afghanistan.

Programmes supporting Afghan Civil Society
BAAG continued to support those at risk in Afghanistan, and, with funding from the Irish Government's Department of Foreign Affairs, and Choose Love, supported protection work in Afghanistan in partnership with an Afghan civil society organisation. This complemented the casework and advocacy we have undertaken.
BAAG continued to facilitate meetings with CSWC members remotely, via a secure online platform accessed by those within and outside Afghanistan. The Trustees and staff would like to pay tribute to Afghan men and women who manage to find ways of navigating the current situation to the benefit of others.

Fundraising
BAAG staff have been allocating time to fundraising, in line with BAAG's Board approved strategy. Applications have been made to a variety of donors but as research has shown, it is the smaller charities that have suffered most from funding difficulties and the current funding climate has remained as challenging as last year

Core Support
BAAG has been very grateful to receive contributions to our core costs from CAFOD, Christian Aid, the Department for Foreign Affairs Ireland, the Joffe Trust, and the Open Society Foundation.

Income in Kind
All Trustees give their time unpaid. We have been very grateful for the assistance of a number of volunteers who have helped BAAG, often after having been staff members. Fereshta Abbasi, Sayed Erfan Kazem, and Shamim Sarabi.

FINANCIAL REVIEW

Financial position and reserves policy

The financial position of the charity at 31 March 2022 is set out on page 12.

Total reserves at 31 March 2023 amounted to £179,912 of which £117,081 represented restricted funds and £62,831 represented unrestricted funds.

Free reserves amounts to £62,831 at the year end (2022 £47,197).

BAAG has historically aimed to hold unrestricted reserves equal to 3 months of core costs. Unrestricted reserves on 31 March 2023 amounted to over £62,000, which represented more than the target 3 months.

This level of unrestricted reserves will be maintained, either through the raising of additional funds or managing costs, and the Trustees will continue to review BAAG's reserve policy in light of ongoing challenges and the need to ensure the organisation will always be able to make its legal obligations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The most significant risk identified is long-term funding.

Going concern

As part of the Trustees' ongoing assessment of the financial health and sustainability of BAAG, we have reviewed the organisation's current financial position and projections for the forthcoming year. Based on this review, we affirm our belief that BAAG continues to operate as a going concern.

It is acknowledged, however, that like many charitable organisations, BAAG faces ongoing financial challenges that require proactive and continuous management. In light of this, the Trustees are committed to ensuring the long-term sustainability of the charity through a strategic approach to financial planning and resource management.

A key part of our strategy involves engaging in constructive dialogues with our valued members, supporters, and stakeholders. These discussions are vital in aligning our organisational goals with the resources needed to achieve them and ensuring a shared understanding and commitment to our mission.

In addition to these efforts, the Board is actively exploring various grant and funding opportunities.

By broadening our funding base and strengthening our relationships with funding bodies, we aim to secure the financial support necessary to continue our important work.

The Trustees remains vigilant in monitoring the financial status of BAAG and are dedicated to taking all necessary actions to ensure its continued viability and success. We are confident in our strategies to address the financial challenges and are committed to upholding the trust placed in us by our members, donors, and the communities we serve.

FUTURE PLANS

Our future plans are to continue operating in line with our strategic directions and fundraising for our work, which is more in demand than ever.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

BAAG is a company limited by guarantee (number 6880188) and registered charity (number 1135700). Effective governance is delivered by a Board of Directors who are also Trustees.

The Articles of Association provide for at least three Trustees. There is no maximum provided in the Articles. Induction of new Trustees includes visits to the charity's office, discussions with employees and management and meetings with the Chair and other Trustees. Past accounts and Board papers are provided. The Trustees are recruited for their individual experience as well as the balance of skills the Board requires.

The Officers during this period were Ramani Leathard, Chair, since November 2020, Monica Encinas Hon. Secretary and Tareq Hassan Sholi, Treasurer. Mark Bowden continued as a Board member/Trustee and Niamh Furey joined as Board member and Trustee in January 2022. None of the Trustees have a beneficial interest in the Company. All of the Trustees are members of the Company and guarantee to contribute £10 in the event of the Company being wound up.

BAAG continued to be accommodated by CAFOD, a member of BAAG. During this period Elizabeth Winter remained as Acting Director, Janine Hamersley joined as Administrator and Finance Officer in January 2022, taking over from Shamim Sarabi. Jackie Foley was the Communications Officer from January to September 2022 and Kim Nelson left his position as Advocacy Officer in April 2023 and continues to support BAAG in a voluntary capacity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06880188 (England and Wales)

Registered Charity number
1135700

Registered office
Romero House
55 Westminster Bridge Road
London
SE1 7JB

Trustees
Mr M R Bowden
Ms N B Furey
Ms R Leathard
Mr T H Sholi
Mr P R Simms (resigned 27.6.22)

Company Secretary
Ms M Encinas-Lepingwell

Auditors
Haines Watts
Chartered Accountants & Statutory Auditors
Old Station House
Station Approach
Swindon
Wiltshire
SN1 3DU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of BAAG (British and Irish Agencies Afghanistan Group for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

The auditors, Haines Watts, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 December 2023 and signed on its behalf by:

.....
Ms R Leathard - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

Opinion

We have audited the financial statements of BAAG (British and Irish Agencies Afghanistan Group) (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory framework applicable to both the charity itself and the environment in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Companies Act 2006, UK GAAP (FRS102), Charities Act 2011 and relevant tax legislation.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;

- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

- assessing the risk of management override including identifying and testing journal entries;

- challenging the assumptions and judgements made by management in its significant accounting estimates.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

S Plumb

Susan Plumb ACA (Senior Statutory Auditor)
for and on behalf of Haines Watts
Chartered Accountants & Statutory Auditors
Old Station House
Station Approach
Swindon
Wiltshire
SN1 3DU

Date: 21 December 2023

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	48,277	248,573	296,850	185,379
Charitable activities					
Membership fees		15,159	-	15,159	11,573
Total		63,436	248,573	312,009	196,952
EXPENDITURE ON					
Charitable activities	4				
Policy work & information sharing		47,802	81,647	129,449	66,159
Raising the profile		-	97,806	97,806	57,010
Membership activity and networking		-	53,979	53,979	31,446
Total		47,802	233,432	281,234	154,615
NET INCOME		15,634	15,141	30,775	42,337
RECONCILIATION OF FUNDS					
Total funds brought forward		47,197	101,940	149,137	106,800
TOTAL FUNDS CARRIED FORWARD		62,831	117,081	179,912	149,137

The notes form part of these financial statements

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	9	19,976	-	19,976	5,319
Cash at bank		85,719	134,848	220,567	321,773
		105,695	134,848	240,543	327,092
CREDITORS					
Amounts falling due within one year	10	(42,864)	(17,767)	(60,631)	(177,955)
NET CURRENT ASSETS		62,831	117,081	179,912	149,137
TOTAL ASSETS LESS CURRENT LIABILITIES		62,831	117,081	179,912	149,137
NET ASSETS		62,831	117,081	179,912	149,137
FUNDS	11				
Unrestricted funds				62,831	47,197
Restricted funds				117,081	101,940
TOTAL FUNDS				179,912	149,137

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2023 and were signed on its behalf by:

.....
Mr T H Sholi - Trustee

The notes form part of these financial statements

1. CHARITY INFORMATION

BAAG (British & Irish Agencies Afghanistan Group) is a private company limited by guarantee incorporated in England & Wales. The registered office is Romero House, 55 Westminster Bridge Road, London, SE1 7JB.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity and is rounded to the nearest £.

Going concern
As part of the Trustees' ongoing assessment of the financial health and sustainability of BAAG, we have reviewed the organisation's current financial position and projections for the forthcoming year. Based on this review, we affirm our belief that BAAG continues to operate as a going concern.

It is acknowledged, however, that like many charitable organisations, BAAG faces ongoing financial challenges that require proactive and continuous management. In light of this, the Trustees are committed to ensuring the long-term sustainability of the charity through a strategic approach to financial planning and resource management.

A key part of our strategy involves engaging in constructive dialogues with our valued members, supporters, and stakeholders. These discussions are vital in aligning our organisational goals with the resources needed to achieve them and ensuring a shared understanding and commitment to our mission.

In addition to these efforts, the Board is actively exploring various grant and funding opportunities.

By broadening our funding base and strengthening our relationships with funding bodies, we aim to secure the financial support necessary to continue our important work.

The Trustees remains vigilant in monitoring the financial status of BAAG and are dedicated to taking all necessary actions to ensure its continued viability and success. We are confident in our strategies to address the financial challenges and are committed to upholding the trust placed in us by our members, donors, and the communities we serve.

Thus the trustees continue to adopt the going concern concept in preparing these financial statements.

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.

continued...

2. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

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

3. DONATIONS AND LEGACIES

	2023 £	2022 £
Donations	-	2,602
Grants	296,850	182,777
	296,850	185,379

Grants received, included in the above, are as follows:

	2023 £	2022 £
DFID-UKAD	31,818	-
Government of Finland	-	5,514
Christian Aid	16,459	4,000
CAFOD - ACS	45,788	17,373
M4D	-	263
Government of Ireland	85,663	51,824
OSF	97,298	97,295
UK Aid	-	6,508
Joffe Trust	19,824	-
	296,850	182,777

continued...

4. CHARITABLE ACTIVITIES COSTS

	Policy Work & information sharing £	Raising the Profile £	Membership activity and networking £	Total 2023 £	Total 2022 £
Salary costs	39,475	36,587	20,219	96,282	28,898
Direct costs	64,873	60,126	33,227	158,226	118,734
Share of support costs	1,177	1,093	532	2,802	2,334
Share of governance costs	23,924	-	-	23,924	74,650
Total	129,449	97,806	53,979	281,234	154,615

The costs of charitable activities are apportioned according to the percentage of time spent of each of BAAG's main arears of operations. This equates to 41% of staff expenditure on policy work and information sharing, 38% of raising the profile of the needs and aspirations of Afgahans and 21% on membership activity. Direct and suppport costs are apportioned 42%, 39% and 19% respectively.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration	6,500	6,000

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

	2023 £	2022 £
Wages and salaries	81,298	26,757
Social security costs	8,512	-
Other pension costs	6,472	2,141
	96,282	28,898

The average monthly number of employees during the year was as follows:

	2023	2022
Total	3	2

No employees received emoluments in excess of £60,000.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £42,665 (2022 £26,975).

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,865	178,514	185,379
Charitable activities			
Membership fees	11,573	-	11,573
Total	18,438	178,514	196,952
EXPENDITURE ON			
Charitable activities			
Policy work & information sharing	10,971	55,188	66,159
Raising the profile	-	57,010	57,010
Membership activity and networking	-	31,446	31,446
Total	10,971	143,644	154,615
NET INCOME	7,467	34,870	42,337
Transfers between funds	9,520	(9,520)	-
Net movement in funds	16,987	25,350	42,337
RECONCILIATION OF FUNDS			
Total funds brought forward	30,210	76,590	106,800
TOTAL FUNDS CARRIED FORWARD	47,197	101,940	149,137

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	419	5,319
Prepayments and accrued income	19,557	-
	19,976	5,319

continued...

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	16,096	10,244
Accruals and deferred income	44,535	167,711
	60,631	177,955

Included in accruals and deferred income above is £14,667 (2022 £150,311) of deferred income. All will be released in 23/24 year end.

11. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	47,197	15,634	62,831
Restricted funds			
Government of Lithuania	31,458	(589)	30,869
CAFOD-ACS	-	9,719	9,719
Government of Ireland	-	6,177	6,177
UK AID	3,508	-	3,508
OSF	66,974	(166)	66,808
	101,940	15,141	117,081
TOTAL FUNDS	149,137	30,775	179,912

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,436	(47,802)	15,634
Restricted funds			
Government of Lithuania	-	(589)	(589)
CAFOD-ACS	45,788	(36,069)	9,719
Government of Ireland	85,663	(79,486)	6,177
OSF	97,298	(97,464)	(166)
Joffe Trust	19,824	(19,824)	-
	248,573	(233,432)	15,141
TOTAL FUNDS	312,009	(281,234)	30,775

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	30,210	7,467	9,520	47,197
Restricted funds				
Government of Lithuania	38,755	(7,297)	-	31,458
CAFOD-ACS	28,315	(28,315)	-	-
Government of Finland	5,520	-	(5,520)	-
Christian Aid	4,000	-	(4,000)	-
UK AID	-	3,508	-	3,508
OSF	-	66,974	-	66,974
	76,590	34,870	(9,520)	101,940
TOTAL FUNDS	106,800	42,337	-	149,137

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,438	(10,971)	7,467
Restricted funds			
Government of Lithuania	-	(7,297)	(7,297)
CAFOD-ACS	17,373	(45,688)	(28,315)
Government of Finland	5,514	(5,514)	-
Government of Ireland	51,824	(51,824)	-
UK AID	6,508	(3,000)	3,508
OSF	97,295	(30,321)	66,974
	178,514	(143,644)	34,870
TOTAL FUNDS	196,952	(154,615)	42,337

CAFOD

CAFOD's grant funded BAAG's civil society strengthening project, which supported civil society in Afghanistan through coordinated policy and advocacy in partnership with the Civil Society Working Committee (CSWC), which is an established network of Afghan NGO and CSO coordinating bodies, as well as supporting other activities such as the mapping of civil society organisations and research to strengthen understanding of key challenges.

continued...

11. MOVEMENT IN FUNDS - continued

Government of Finland
The Government of Finland funded BAAG to facilitate the Afghan civil society voice into the biennial inter-Ministerial Afghanistan Conference which was eventually held virtually in November 2020 due to the Covid pandemic. This funding provided for the selection of delegates (including two spokespeople) and videos of the delegation, the development of a civil society position paper, a synthesis of papers from other relevant organisations and coordination of wider advocacy before, during and after the Conference. The conference had a great impact, which was remarked upon by the Government of Finland.

Government of Lithuania

The Government of Lithuania announced support for women's rights and empowerment in Afghanistan, at the Afghanistan Conference in 2020 through a grant to be given via BAAG. BAAG organised a competitive process to identify the best project, selecting our Afghan partner from a wide variety of suitable applicants.

Government of Ireland

With the support of a grant from the Government of Ireland's Department of Foreign Affairs, BAAG provided protection assistance for human rights defenders and civil society activists inside Afghanistan in partnership with an established Afghan NGO, as well as BAAG's wider policy and advocacy work.

OSF

OSF's grant supported advocacy for effective policies aimed at European countries, including the UK, which supported development and humanitarian progress in Afghanistan and wider civil society. This project supported a number of key activities including the development of an advocacy action plan, understanding of the landscape of Afghan civil society and other policy and advocacy materials.

UK AID

A grant from UK Aid was made for an Afghan NGO specialising in disability assistance, which coordinated organisations and led active advocacy in Afghanistan and also representation for people with disabilities, with support from BAAG such as training and management advice.

Joffe Trust

The Joffe Trust is a specialist grant-maker which provides informal advice and assistance to small charities and supports civil society leaders who contribute to global justice and equality. BAAG received a grant from the Joffe Trust in late 2021 for progress towards our core goals in support of civil society in Afghanistan. The grant was to partly fund the Administration and Finance Officer post and its use was deferred to January 2023 as other funding had become available for the post.

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12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

England & Wales - Charity number 1135700

Accounts

REGISTERED COMPANY NUMBER: 06880188 (England and Wales)
REGISTERED CHARITY NUMBER: 1135700

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP

Haines Watts
Chartered Accountants & Statutory Auditors
Old Station House
Station Approach
Swindon
Wiltshire
SN1 3DU

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

	Page
Chair's Report	1
Report of the Trustees	2 to 7
Report of the Independent Auditors	8 to 10
Statement of Financial Activities	11
Statement of Financial Position	12
Notes to the Financial Statements	13 to 19

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP

CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Between April 2021 and March 2022, Afghanistan lurched from crisis to crisis impacting most on poor and marginalized people. Reeling under an unprecedented drought brought on by the La Nina effect, along with the 3rd wave of the COVID pandemic and the increased fighting and insecurity associated with armed opposition group such as the Taliban; many Afghan livelihoods were adversely affected. The combined violence and drought resulted in the increase in food prices, roadblocks and internal displacement.

On 15th August with the withdrawal of foreign troops, the Taliban took power and the country was plunged into a state of chaos, with many Afghans attempting to flee into neighbouring countries and putting their lives at risk. The operating landscape for BAAG members (and all NGOs), changed drastically in the reporting year from then onwards. Despite the challenges, which seem to increase daily, NGOs remain dedicated to serving and addressing the needs of the Afghan people, especially women and girls at risk.

International requirements of inclusivity and gender sensitivity were not respected. The sudden political change in mid-August 2021 was followed by a great change in the government structures, personnel, policies and procedures that led to severe unemployment, challenging banking systems, a lack of access to resources and decreased purchasing power causing delays in the implementation of some projects. In addition, the perspective of the IEA authorities about rights, justice and peace, and their unclear policies and guidelines about women's participation and the NGO framework created further tensions.

Elizabeth gave evidence on behalf of BAAG, with the Halo Trust, and Geneva Call, to the International Development Select Committee's recent one-off inquiry on Afghanistan. BAAG continued advocating for humanitarian and development assistance, for commitments under the ARAP scheme to be honoured, and for the Afghanistan Citizens Resettlement Scheme to be developed and go live. However, ACRS had no criteria developed at that time. BAAG also recommended the IDSC do a fuller inquiry next year to include looking into this and supporting Afghan involvement in decision making.

The work of BAAG continues to be as relevant as ever, as it brings INGOS together to advocate along with Afghan agencies on a number of issues, not least on the rights and empowerment of women as restrictions increase. This is critical work that the BAAG team carries out in continuing to make the public and policy makers aware of the development achievements and challenges in Afghanistan.

Board members met with the Charity Commission as part of a regular monitoring and review exercise. On the 10th of December the Charity Commission sent a summary of the meeting they held with BAAG at CAFOD on the 9th of November, and this was circulated to the Trustees and then returned with minor amendments. The Charity Commission requested the following be sent to them: 1. Financial controls policy; 2. Sample Trustee meeting minutes where topics such as the Taliban takeover, staff evacuation, serious incident reporting and the Charity's considerations for the use of Hawala (if discussed formally); 3. Risk Management policy (including risk register if held).

Funds have been secured despite numerous challenges - donors include The Open Society Foundation, The Joffe Trust and Irish Aid. BAAG is also regularly supported by CAFOD with a grant in addition to hosting BAAG within their offices in exchange for rent. A key constraint/challenge over the past year has been that of the difficulty in obtaining funding for the Executive Director's post which would allow BAAG to offer a permanent post.

BAAG has worked in the most challenging of times and I commend Elizabeth Winter for stepping in as Acting Executive Director, and the staff for their commitment and passion for justice in support of the most vulnerable communities in Afghanistan.

Sincerely,

Ramani Leathard
Chair, BAAG

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of BAAG are the advancement of any charitable purposes for the relief of poverty, distress and hardship among the people of Afghanistan and refugees from Afghanistan, in particular by promoting effectiveness and efficiency of the voluntary sector organisations, and other institutions that are involved in the delivery of humanitarian and development aid. This is in accordance with the charity's Memorandum and Articles of Association.

The Trustees believe that the aims, objectives and services provided by the charity, reflected in the above paragraph, are compliant with the Charities Commission Guidance on Public Benefit and further exemplified in the following statements of achievements and performance. The main areas of BAAG work were policy and advocacy in collaboration with its members and ENNA, the European Network for NGOs in Afghanistan, and the continued development of Afghan civil society, and the amplification of its voices, in collaboration with the Civil Society Working Committee (CSWC). Raising funds for the continuation of BAAG's work remained an overall priority.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The defining event during the period of reporting was the withdrawal of NATO troops from Afghanistan, which was first confirmed by President Biden in April 2021. The evacuation of troops from Afghanistan took place over August 2021 and led to the subsequent takeover by the Taliban as the de facto authorities in the country. The fallout of this has been significant for both Afghans, civil society and NGOs which have been operational in the country. The Taliban in control of the country has presented a serious dilemma for the international community, with many donors reassessing their own terms of engagement and how they can continue to support the Afghan population, in the face of increasingly severe human rights abuses. Humanitarian conditions have worsened considerably over this period, with near universal poverty, widespread unemployment and rising levels of hunger, driven by the country's economic collapse.

Network and information-sharing

Against this context of significant change, BAAG has continued to play a valuable role in supporting its NGO members and coordinating with a range of stakeholders, including key donors such as the FCDO and EU.

BAAG has regularly held meetings with its members, weekly after August 15 and continuing after the evacuation, which have been a vital opportunity to share operational updates and challenges in Afghanistan. BAAG also continued its information sharing role through the production of the monthly 'Afghanistan This Month' report. BAAG also supports and coordinates with other networks on Afghanistan, such as the European Network of NGOs in Afghanistan (ENNA), ICRI (the International Consortium for Refugees in Iran) and ACBAR (Agency Coordinating Body for Afghan Relief & Development).

BAAG has remained an important partner with the Foreign, Commonwealth & Development Office. BAAG staff continue to consult and advise senior civil servants within the FCDO. BAAG was asked by the FCDO to co-convene regular coordination meetings between senior civil servants in the FCDO and representatives of NGOs. BAAG also chaired roundtable discussions with other key stakeholders such as UNAMA, donors and civil society, focused on the peace process and support for civil society. BAAG's Director also joined the Advisory Committee for Afghan think tank Heart of Asia Society and participated in the Afghanistan Strategic Learning Initiative which was organised by a number of leading think tanks including the CGD, Chatham House and ODI.

Policy and Advocacy

BAAG has continued to be valued by policymakers who have looked to BAAG's expertise and convening power for advice during an incredibly difficult time of transition in Afghanistan. This is particularly true in the aftermath of the evacuation, as donors have been forced to recalibrate their work, with many no longer having a direct presence in the country. In this regard, BAAG's network of international and Afghan NGOs working in the country has been an important source of on-the-ground information.

BAAG's advocacy work has been supported by a grant from Open Society Foundations (OSF) which contributed to additional staff, including a Communications Officer, Advocacy Officer, and CSWC Coordinator. BAAG has made a critical impact in ensuring that donor funding has been maintained to Afghanistan, particularly around the pledging donor Summit for Afghanistan which was held on 31st March 2022. BAAG was involved in a number of advocacy activities in the lead up to the Summit:

- BAAG was consulted by the UK Government, which was co-hosting the summit, to recommend and put forward Afghan speakers.
- BAAG worked with its members to issue a joint statement with ENNA, ahead of the Summit which was shared with FCDO and EU Official.
- BAAG also collaborated with Bond on a second press release which was issued in response to the summit.
- BAAG signed a letter with over 40 NGOs calling for the UK aid budget to return to 0.7% of GNI.
- BAAG held a briefing between Parliamentarians and BAAG Members in December 2021.

BAAG also supported advocacy around the impact of sanctions against the Taliban on humanitarian activities in the country, which was eventually alleviated through exemptions to humanitarian activity. BAAG's Director co-authored an op-ed in Al Jazeera calling on the US and the EU to review its sanctions policy, signed onto a joint letter ahead of the G20 Leaders Summit in October and continued to raise this issue internally with the FCDO.

Evacuation and casework

During the evacuation period from August 2021 onwards, BAAG was managing large numbers of cases to support and assist at-risk individuals, as well as maintaining direct contact with the FCDO to facilitate their evacuation from the country. The need to support the evacuation of at-risk Afghans from civil society has been reflected in BAAG's subsequent advocacy work. BAAG has been a core member of an advocacy group, led by Human Rights Watch, to advocate for improved resettlement policies in the UK. Key activities during this period include:

- BAAG was involved in media about the need to evacuate and resettle vulnerable groups of Afghan, including aid workers and members of civil society who were targeted by the Taliban. This includes: Devex and The Guardian.
- BAAG supported an amendment to the Nationality and Borders Bill to expand the Afghan Relocations and Assistance Policy. Although the amendment wasn't accepted it garnered significant parliamentary support.
- BAAG's Director gave evidence before the International Development Committee in December 2021 which informed their subsequent report calling for improved support for Afghan aid workers, including improved resettlement and evacuation.

As a result of BAAG's efforts, including individual casework and wider advocacy, we were able to support the safe evacuation of prominent members from Afghan civil society who would have been at risk under the Taliban.

Programmes supporting Afghan civil society
During this period, BAAG has continued to support Afghan civil society strengthening through projects, despite the significant change in context and the challenges facing many Afghans.

1. Civil Society strengthening in Afghanistan

BAAG continued with its civil society strengthening programme, funded by CAFOD, through facilitating weekly meetings with the members of Civil Society Working Committee (CSWC). CSWC's ability to lead and coordinate advocacy has been severely impacted by the Taliban's takeover of the country, which forced many individuals from CSWC, including the coordinator, to leave the country. Others have had to put considerable efforts into adapting their programmes and restructuring their organisations to be compliant with new requirements.

BAAG has continued to facilitate meetings with CSWC members remotely, via a secure online platform, with attendance where possible from CSWC members who remain in country and those who are abroad. CSWC meeting remains a vital source of information sharing which has also informed BAAG's advocacy work and coordination of advocacy work amongst members. The Trustees and staff would like to pay tribute to the Afghans who have struggled through this period of transition.

2. Protection of Afghan civil society

With support from the Irish Government's Department for Foreign Affairs, BAAG has been able to support protection work within Afghanistan, in partnership with a civil society organisation. This work has complemented ongoing advocacy efforts and casework to support the resettlement and evacuation of at-risk Afghans which is outlined above.

Fundraising
Fundraising for sustainable funding and grants is now a core part of BAAG's Strategy which was recently reviewed and approved by the Board. BAAG staff are allocating some of their time to focus on fundraising and so far have applied for a number of grants from Institutional donors, trusts and foundations. BAAG remains in active discussion with FCDO and other donors about areas where they may be able to support, although the current funding climate in the UK remains challenging.

Core Support
During the year, BAAG was grateful to receive core support from Christian Aid, the Joffe Trust, and the Open Society Foundation. The Joffe Trust provided funding for an Administration and Finance Officer who has been responsible for the operational running of BAAG and has provided additional support for programme management and financial reporting. Christian Aid, one of BAAG's members, has provided an additional grant that has contributed towards BAAG's core costs. This includes renting office space, subscriptions and additional admin fees. OSF's grant has funded a number of staff positions including an Advocacy Officer, a Communications Officer and part-time CSWC Coordinator. This grant has also contributed to core costs and specific advocacy activities.

Income in Kind
BAAG is very grateful for the contributions of volunteers who have been crucial to keeping the organisation going through what has been a challenging time for all involved in Afghanistan. It is difficult to measure the monetary value of their services which is not therefore included in the SOFA. All Trustees also give their time voluntarily.

FINANCIAL REVIEW
Financial position and reserves policy
The financial position of the charity at 31 March 2022 is set out on page 12..

BAAG has historically aimed to hold unrestricted reserves equal to 3 months of core costs. Unrestricted reserves on 31 March 2022 amounted to under £50,000, which represented around 6 months of core costs.

This level of unrestricted reserves will be maintained, either through the raising of additional funds or managing costs, and the Trustees will continue to review BAAG's reserve policy in light of ongoing challenges and the need to ensure the organisation will always be able to make its legal obligations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The most significant risk identified is long-term funding.

BAAG continues to build key donor and implementation partner relationships to position itself for future funding opportunities. BAAG continues to monitor the organisational cost base to ensure funding is in place to cover core costs for at least 6 months.

Our future plans are to continue operating in line with our strategic directions and fundraising for our work, which is more in demand than ever.

Going concern
The charity is dependent on continued support from grant funders and its members. The trustees do not see any reason why these sources of funding will not continue. Thus the trustees continue to adopt the going concern concept in preparing these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

BAAG is a company limited by guarantee (number 6880188) and registered charity (number 1135700). Effective governance is delivered by a board of directors who are also Trustees.

The Articles of Association provide for at least three Trustees. There is no maximum provided in the Articles. Induction of new Trustees includes visits to the charity's office, discussions with employees and management and meetings with other Trustees. Past accounts and board papers are provided. The Trustees are recruited for their individual experience as well as the balance of skills the Board requires.

The Officers during this period were Monica Encinas (Secretary), Pete Simms; Ramani Leathard and Mark Bowden were Trustees. Ramani Leathard took over as Chair in November 2020 and has remained in this position. Niamh Furey joined as a Board Member in January 2022. Tareq Hassan Sholi has continued as the Treasurer. None of the Trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of winding up.

BAAG continued to be accommodated by CAFOD, a member of BAAG. There were changes in the staff team during this period. Elizabeth Winter has remained as acting Director. Shirazuddin Siddiqi was in place as Senior Management Advisor from January - June 2021. Janine Hamersley took over from Shamim Sarabi, as an Administration and Finance Officer in January 2022. Jackie Foley also joined BAAG as the Communications Officer in January 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06880188 (England and Wales)

Registered Charity number
1135700

Registered office
Romero House
55 Westminster Bridge Road
London
SE1 7JB

Trustees
Mr M R Bowden
Ms N B Furey (appointed 19.2.22)
Ms R Leathard
Mr T H Sholi
Ms F E Roberts (resigned 5.11.21)
Mr P R Simms (resigned 27.6.22)

Company Secretary
Ms M Encinas-Lepingwell

Auditors
Haines Watts
Chartered Accountants & Statutory Auditors
Old Station House
Station Approach
Swindon
Wiltshire
SN1 3DU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of BAAG (British and Irish Agencies Afghanistan Group for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

The auditors, Haines Watts, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30th June 2023 and signed on its behalf by:

.....
Ms R Leathard - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP

Opinion

We have audited the financial statements of BAAG (British and Irish Agencies Afghanistan Group (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory framework applicable to both the charity itself and the environment in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Companies Act 2006, UK GAAP (FRS102), Charities Act 2011 and relevant tax legislation.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;

- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

- assessing the risk of management override including identifying and testing journal entries;

- challenging the assumptions and judgements made by management in its significant accounting estimates.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Susan Plumb ACA (Senior Statutory Auditor)
for and on behalf of Haines Watts
Chartered Accountants & Statutory Auditors
Old Station House
Station Approach
Swindon
Wiltshire
SN1 3DU

Date: .....

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	6,865	178,514	185,379	313,520
Charitable activities					
Membership fees		11,573	-	11,573	19,005
Total		18,438	178,514	196,952	332,525
EXPENDITURE ON					
Charitable activities	4				
Policy work & information sharing		10,971	55,188	66,159	110,543
Raising the profile		-	57,010	57,010	95,480
Membership activity and networking		-	31,446	31,446	49,749
Total		10,971	143,644	154,615	255,772
NET INCOME		7,467	34,870	42,337	76,753
Transfers between funds	10	9,520	(9,520)	-	-
Net movement in funds		16,987	25,350	42,337	76,753
RECONCILIATION OF FUNDS					
Total funds brought forward		30,210	76,590	106,800	30,047
TOTAL FUNDS CARRIED FORWARD		47,197	101,940	149,137	106,800

The notes form part of these financial statements

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	8	5,319	-	5,319	5,081
Cash at bank		219,833	101,940	321,773	126,796
		225,152	101,940	327,092	131,877
CREDITORS					
Amounts falling due within one year	9	(177,955)	-	(177,955)	(25,077)
NET CURRENT ASSETS		47,197	101,940	149,137	106,800
TOTAL ASSETS LESS CURRENT LIABILITIES		47,197	101,940	149,137	106,800
NET ASSETS		47,197	101,940	149,137	106,800
FUNDS	10				
Unrestricted funds				47,197	30,210
Restricted funds				101,940	76,590
TOTAL FUNDS				149,137	106,800

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .30th June 2023 and were signed on its behalf by:

.....
Ms R Leathard - Trustee

.....
Mr T H Sholi - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. CHARITY INFORMATION

BAAG (British & Irish Agencies Afghanistan Group) is a private company limited by guarantee incorporated in England & Wales. The registered office is Romero House, 55 Westminster Bridge Road, London, SE1 7JB.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity and is rounded to the nearest £.

Going concern
The charity is dependent on continued support from grant funders and its members. The trustees do not see any reason why these sources of funding will not continue. Thus the trustees continue to adopt the going concern concept in preparing these financial statements.

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 corporation 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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

continued...

2. ACCOUNTING POLICIES - continued

Debtors

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

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	2,602	-
Grants	182,777	313,520
	185,379	313,520

Grants received, included in the above, are as follows:

	2022	2021
	£	£
DFID-UKAD	-	6,181
Government of Lithuania	-	44,675
Government of Finland	5,514	178,738
Christian Aid	4,000	4,000
CAFOD - ACS	17,373	79,926
M4D	263	-
Government of Ireland	51,824	-
OSF	97,295	-
UK Aid	6,508	-
	182,777	313,520

4. CHARITABLE ACTIVITIES COSTS

	Policy Work & information sharing	Raising the Profile	Membership activity and networking	Total 2022	Total 2021
	£	£	£	£	£
Salary costs	11,848	10,981	6,069	28,898	129.974
Direct costs	48,681	45,119	24,934	118,734	113,694
Share of support costs	980	910	443	2,334	4,924
Share of governance costs	4,650	-	-	4,650	7,180
Total	66,159	57,010	31,446	154,615	255,772

The costs of charitable activities are apportioned according to the percentage of time spent of each of BAAG's main arears of operations. This equates to 41% of staff expenditure on policy work and information sharing, 38% of raising the profile of the needs and aspirations of Afghans and 21% on membership activity. Direct and support costs are apportioned 42%, 39% and 19% respectively.

continued...

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	26,757	14,080
Other pension costs	2,141	1,094
	28,898	15,174

The average monthly number of employees during the year was as follows:

	2022	2021
Total	2	1

No employees received emoluments in excess of £60,000.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £26,975.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	313,520	313,520
Charitable activities			
Membership fees	19,005	-	19,005
Total	19,005	313,520	332,525
EXPENDITURE ON			
Charitable activities			
Policy work & information sharing	7,074	103,469	110,543
Raising the profile	-	95,480	95,480
Membership activity and networking	-	49,749	49,749
Total	7,074	248,698	255,772
NET INCOME	11,931	64,822	76,753
Transfers between funds	(7,892)	7,892	-
Net movement in funds	4,039	72,714	76,753

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	26,171	3,876	30,047
TOTAL FUNDS CARRIED FORWARD	30,210	76,590	106,800

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	5,319	5,081

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	10,244	-
Other creditors	-	64
Accruals and deferred income	167,711	25,013
	177,955	25,077

Included in accruals and deferred income above is £150,311 (2021 £13,013) of deferred income. All will be released in 22/23 year end.

10. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	30,210	7,467	9,520	47,197
Restricted funds				
Government of Lithuania	38,755	(7,297)	-	31,458
CAFOD-ACS	28,315	(28,315)	-	-
Government of Finland	5,520	-	(5,520)	-
Christian Aid	4,000	-	(4,000)	-
UK AID	-	3,508	-	3,508
OSF	-	66,974	-	66,974
	76,590	34,870	(9,520)	101,940
TOTAL FUNDS	106,800	42,337	-	149,137

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,438	(10,971)	7,467
Restricted funds			
Government of Lithuania	-	(7,297)	(7,297)
CAFOD-ACS	17,373	(45,688)	(28,315)
Government of Finland	5,514	(5,514)	-
Government of Ireland	51,824	(51,824)	-
UK AID	6,508	(3,000)	3,508
OSF	97,295	(30,321)	66,974
	178,514	(143,644)	34,870
TOTAL FUNDS	196,952	(154,615)	42,337

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	26,171	11,931	(7,892)	30,210
Restricted funds				
DFID-UKAD	3,876	(11,768)	7,892	-
Government of Lithuania	-	38,755	-	38,755
CAFOD-ACS	-	28,315	-	28,315
Government of Finland	-	5,520	-	5,520
Christian Aid	-	4,000	-	4,000
	3,876	64,822	7,892	76,590
TOTAL FUNDS	30,047	76,753	-	106,800

continued...

10. 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	19,005	(7,074)	11,931
Restricted funds			
DFID-UKAD	6,181	(17,949)	(11,768)
Government of Lithuania	44,675	(5,920)	38,755
CAFOD-ACS	79,926	(51,611)	28,315
Government of Finland	178,738	(173,218)	5,520
Christian Aid	4,000	-	4,000
	313,520	(248,698)	64,822
TOTAL FUNDS	332,525	(255,772)	76,753

CAFOD

CAFOD's grant funded BAAG's civil society strengthening project, which supported civil society in Afghanistan through coordinated policy and advocacy in partnership with the Civil Society Working Committee (CSWC), which is an established network of Afghan NGO and CSO coordinating bodies, as well as supporting other activities such as the mapping of civil society organisations and research to strengthen understanding of key challenges.

Government of Finland

The Government of Finland funded BAAG to facilitate the Afghan civil society voice into the biennial inter-Ministerial Afghanistan Conference which was eventually held virtually in November 2020 due to the Covid pandemic. This funding provided for the selection of delegates (including two spokespeople) and videos of the delegation, the development of a civil society position paper, a synthesis of papers from other relevant organisations and coordination of wider advocacy before, during and after the Conference. The conference had a great impact, which was remarked upon by the Government of Finland.

Government of Lithuania

The Government of Lithuania announced support for women's rights and empowerment in Afghanistan, at the Afghanistan Conference in 2020 through a grant to be given via BAAG. BAAG organised a competitive process to identify the best project, selecting our Afghan partner from a wide variety of suitable applicants.

Government of Ireland

With the support of a grant from the Government of Ireland's Department of Foreign Affairs, BAAG provided protection assistance for human rights defenders and civil society activists inside Afghanistan in partnership with an established Afghan NGO, as well as BAAG's wider policy and advocacy work.

10. MOVEMENT IN FUNDS - continued

OSF

OSF's grant supported advocacy for effective policies aimed at European countries, including the UK, which supported development and humanitarian progress in Afghanistan and wider civil society. This project supported a number of key activities including the development of an advocacy action plan, understanding of the landscape of Afghan civil society and other policy and advocacy materials.

UK AID

A grant from UK Aid was made for an Afghan NGO specialising in disability assistance, which coordinated organisations and led active advocacy in Afghanistan and also representation for people with disabilities, with support from BAAG such as training and management advice.

11. RELATED PARTY DISCLOSURES

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

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

England & Wales - Charity number 1135700

Accounts

Charity registration number 1135700

Company registration number 06880188 (England and Wales)

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Leathard F E Roberts T H Sholi P R Simms M Bowden
Secretary	M Encinas-Lepingwell
Charity number	1135700
Company number	06880188
Registered office	Romero House 55 Westminster Bridge Road London SE1 7JB
Auditor	Mitchell Charlesworth (Audit) Limited 24 Nicholas Street Chester CH1 2AU
Bankers	The Co-operative Bank plc PO Box 250 Delf House Southway Skelmersdale Lancashire WN8 6WT

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

CONTENTS

	Page
Letter from the Chair	1
Trustees' report	2 - 8
Independent auditor's report	9 - 12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 23

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

LETTER FROM THE CHAIR

FOR THE YEAR ENDED 31 MARCH 2021

The financial year began with learning to navigate the outbreak of COVID-19. Many of BAAG's member organizations were in a similar situation of having to re-purpose and adapt their activities in the light of the pandemic. The British and Irish Agencies Afghanistan Group, BAAG, was set up, at the request of its member agencies to coordinate their work when necessary, to facilitate information exchange and collaboration and one of its central aims is that Afghan voices should be heard and be part of decision making processes. During this year BAAG organised regular meetings with its member agencies to discuss policy, advocacy and security matters, met with relevant government staff and departments and provided briefings about aid and development in Afghanistan on request and maintained close relations with Afghan civil society actors.

Over the past twelve months security in Afghanistan has been a key issue for civil society both in terms of in-country travel and particularly for activists, human rights defenders, academics and others who held progressive views. There were attacks on educational institutions, individual cases of human rights abuses and some targeted assassinations. It was difficult to determine where the threats were coming from and this heightened fear among civil society actors which resulted in self-censorship. People fled to cities to escape these threats and shelters were established to provide safe refuge.

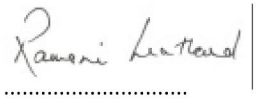
Against this backdrop BAAG has continued its valuable commitment towards strengthening and enabling civil society voices to be heard. This was particularly important during the Peace Talks held in Doha with BAAG advocating that the gains and progress made since 2001 in terms of women's rights must not be threatened and conceded in any way. It is imperative that women are able to participate in peace processes, ensure their voices are heard and that they are able to influence the development of policies.

BAAG experienced a fall in income during the year, as did many of its members, arising from delays in donor funding decisions, widescale FCDO budget cuts, and the pandemic. As a result of being successful in a competitive process, money was granted by the Finnish government to BAAG to facilitate, once again, the civil society voice at the Afghanistan Conference 2020. This was to have been held in Geneva but became an almost entirely virtual conference due to the pandemic. This grant assisted in safeguarding BAAG's financial position and trustees were confident that BAAG remained a going concern. Funds were also received from the Lithuanian government to supports women's rights and empowerment in Afghanistan. A competitive bidding process ensued and the grant was awarded to AEPO, Afghan Education Production Organization, an Afghan organisation.

The team worked tirelessly in preparation for the Afghanistan Conference 2020 held in Geneva. In the lead up to the conference provincial consultations in all 34 provinces were completed with the methodology designed by BAAG staff in collaboration with the Civil Society Working Committee (CSWC). The recognition of the vital role of civil society by donors was very welcome, but not replicated in the stance of the Afghan government.

BAAG has continued to support the aim of International NGOs and Local NGOs working more closely together. This has been a long-term goal of BAAG along with improving co-ordination, recognising existing capacity and developing it when necessary and advocating for the monitoring role of civil society in aid and development.

BAAG will continue to support the development of Afghan civil society, advocate for the rights of women and pursue appropriate aid and development as well as justice for the people of Afghanistan.



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R Leathard

Chairman

Date: 29/06/2022

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Context

Afghanistan became a difficult country for many donor countries, unsure what would be the outcome of the US initiated 'peace process' in Doha with the Taliban, and this affected funding for organisations working in Afghanistan, including BAAG. Poverty, already high, increased further and the Taliban continued to become influential, or in control, in more districts. Security deteriorated further during the year, travel became difficult and harassment and deadly attacks on civil society actors and minorities increased. The country experienced a severe drought and the continuation of COVID 19.

Objectives and activities

The objectives of BAAG are the advancement of any charitable purposes for the relief of poverty, distress and hardship among the people of Afghanistan and refugees from Afghanistan, in particular by promoting effectiveness and efficiency of the voluntary sector organisations, and other institutions that are involved in the delivery of humanitarian and development aid. This is in accordance with the charity's Memorandum and Articles of Association.

The Trustees believe that the aims, objectives and services provided by the charity, reflected in the above paragraph, are compliant with the Charities Commission Guidance on Public Benefit and further exemplified in the following statements of achievements and performance. The main areas of BAAG work were policy and advocacy in collaboration with its members and ENNA, the European Network for NGOs in Afghanistan, and the continued development of Afghan civil society, and the amplification of its voices, in collaboration with the Civil Society Working Committee. Raising funds for the continuation of BAAG's work remained an overall priority.

Achievements and performance

Policy and Advocacy and Networking

BAAG continued to be valued by policymakers who, with a range of stakeholders, sought the views BAAG was able to provide during an increasingly difficult time to access Afghanistan, due to COVID-19 restrictions and rising insecurity. BAAG was able to give regular reports to decision makers which were informed by its members and those of CSWC.

BAAG convened its members to discuss events and conditions in Afghanistan which related to aid and development. BAAG maintained its contacts with ICRI, (the International Consortium for Refugees in Iran). It continued its information sharing role through the production of the monthly 'Afghanistan This Month' report.

Relationships were maintained the Foreign, Commonwealth, & Development Office. BAAG staff were invited to participate in meetings organised by FCDO, RUSI and others and arranged meetings for its members. BAAG also contributed to Baroness Hodgson's group on Woman Peace and Security and arranged meetings with parliamentarians of both Houses. Collaboration continued with the Afghanistan Society, with invitations to each other's meetings when appropriate.

Enabling the rights of persons with disabilities (PWDs) in Afghanistan

BAAG continued to manage a grant which supported the Community Centre for the Disabled (CCD), an Afghan NGO. The final year of the project, 2020-21, proved to be a productive year for the project. During this year CCD successfully achieved formal accreditation from the Afghanistan Institute for Civil Society (AICS) and was able to lead the Disability Rights Watch Afghanistan (DRWA) coalition with an updated constitution and strategy injecting in the group a fresh energy. Active advocacy by DRWA, representing Disabled Persons Organisations (DPOs) from across Afghanistan, achieved a series of changes to the government recruitment procedure formally providing privileges to PWDs and paving the way for their recruitment in vacant positions. The announcement for this was made by the Chairman of the Independent Administrative Reform and Civil Service Commission. CCD led a peaceful protest of PwDs in front of the Afghan parliament. This led to the head of Wolesi Jirga's Complaints Commission inviting a group of PWDs to his office and hearing their concerns. The head of WJ's Complaints Commission then facilitated and moderated a face-to-face discussion between the representatives from Ministry of Martyrs and Disabled (MMD) and PWDs during which PWDs tabled two specific requests to MMD:

1. Establish an office for PWDs in the ministry,
2. Establish centre of electronic ID only for PWDs in the ministry.

MMD accepted both requests and established an office to solve PWDs problems inside the ministry and Mr. Sulimankhail (himself a person with disability) was appointed head of that office and also MMD established a centre so that PWDs can get electronic ID without any problem in the ministry.

However, in 2020 the UK government reduced committed funding to NGOs, including to our project, by 25%. These cuts removed the funding for the independent evaluation of the project. After discussion with Mannion Daniels and DFID, a sum of £3k was returned to BAAG to fund a limited independent evaluation narrowly focusing on sustainability and impact.

The final reports, including and independent evaluation report, were being prepared for submission during this period and generated an 'A' rating for the project from the grant managers, Mannion Daniels.

Supporting Afghan civil society strengthening

BAAG continued with its civil society strengthening programme funded by CAFOD, with regular meetings with the members of CSWC (Civil Society Working Committee) and a fulltime Coordinator hosted by the AICS, Afghan Institute for Civil Society, one of its members, and discussions about their hopes for contribution to the biennial inter-Ministerial conference in November 2020.

Civil society, particularly human rights defenders, came under increased pressure, both from harassment and physical attack including assassination. Shelters were established in some cities to offer refuge to civil society activists and their families. Gross abuses such as attacks on Hazara maternity hospitals and schools engendered fear and were not followed by investigations and prosecutions.

The biennial Inter Ministerial Conference Geneva November 2020

BAAG was asked to submit an application to facilitate Afghan civil society voices into the Afghanistan Conference 2020 in Geneva. We were successful in submitting a project entitled Supporting Afghan and international civil society voices to be heard before, during and beyond Afghanistan Conference and BAAG was contracted by the Government of Finland, to ensure that the voice of Afghan civil society was heard before, during and after the Afghanistan Conference 2020 (AC 2020). The activities planned built on past experience of BAAG and the Civil Society Working Committee (CSWC) members who have been funded by donors to work together on input to international development conferences since 2010 and in a formal relationship for many years. The time available for the work was shorter than usual as it had taken some time to confirm that the conference would take place. Once agreed it was further complicated by the outbreak of the COVID-19 pandemic. All arrangements had to be made as if the conference were to be physical, which required an enormous amount of work, but ultimately the decision was made that attendance would be virtual.

The activities funded by the Finnish government were successfully accomplished and facilitated the inclusive, meaningful and effective participation of civil society in the 2020 conference and its outcomes and the Finnish government expressed its appreciation for this. BAAG in turn was grateful for the support of the Finnish officials in achieving the results.

1. Background

The Afghanistan Conference 2020, AC 2020, co-hosted by the Afghan Government, the Government of Finland, and the United Nations Assistance Mission in Afghanistan (UNAMA), was due to be held for two days on 23 and 24 November 2020 in Geneva. The government and the international donors were to review the progress, challenges and commitments to date and laid the groundwork for cooperation until 2022 and beyond. The plan had been, as in previous years, to convene government representatives, the UN agencies and civil society organisations in a capital city, and to support a variety of side events, as well as the main events. All arrangements (travel, visas, accommodation etc) had to be made as if everything would be as usual, but after the advent of the pandemic it was decided the event should be part physical, part virtual and subsequently and arrangements were changed accordingly. However further changes had to be made when it was decided that the Conference would be entirely virtual.

BAAG facilitated and supported the participation of civil society in the AC 2020 with the following activities:
Pre AC 2020: coordination, consultations, messaging; delegation selection

1. Desk research to collate lessons learned from previous experiences in order to inform the process in AC 2020
2. Consultation with civil society in the provinces, analysis compiled into a report;
3. Holding of virtual meetings for input from Afghan and international civil society;
4. Development of key messages and compilation of a civil society position paper for the AC 2020;
5. Drafting and dissemination of a synthesis of papers by Afghan and international NGOs and CSOs;
6. Coordination of information and messaging with INGOs, through linking up with other networks such as the European Network for NGOs in Afghanistan (ENNA); and ACBAR.
7. Selection of 10 diverse ACS delegates for the AC 2020, two of them (1 man, 1 women) chosen to be spokespeople and all individually filmed briefly presenting themselves.
8. Drafting and editing of the Civil Society Statement, filmed in advance to be played to participants at the main event on the 24th of November.
9. Discussion of input to social media and preparations for media enquiries.
10. Translation of key documents into Dari and Pashto.

Civil society contribution to the main AC 2020:

- 1. Participation of at least one male and one female Afghan civil society representative in the AC 2020
- 2. Sending out to media and press a media advisory/press release about the conference and civil society related updates (provided links for delegates profiles, synthesis paper and , civil society statement and position paper
- 3. Posting regular messages/updates through the BAAG social media pages and website of the AC 2020
- 4. Arrangements, in collaboration with the Finnish government, of side meetings, virtual and actual.

Post AC 2020: Follow up work

1. Debriefing meeting with the civil society delegates and two spokespeople on AC 2020;
2. Discussing lessons learned with the delegates and CSWC
3. Feedback, to all 34 provinces, on the outcomes of the Conference, either directly by CSWC members and delegates, or by focal points using power point presentations (already prepared), subject to the pandemic.
4. Planned, subject to funding, and the pandemic, a national civil society conference to consider the outcomes of the Conference and ways forward for civil society, national and provincial and including interactions with government officials and donors.

2. Major Accomplishments of the Project

The outputs of the project were welcomed by the donors, the UN and civil society actors. It was recognised that they were achieved despite uncertainties, working at a distance and from home. All those involved in the preparations and organisation of the Conference were under these constraints and the BAAG team were very grateful for the professional and human support given by the Finnish Task Force. Weekly meetings took place virtually between the BAAG team and the Task Force.

CIVIL SOCIETY DELEGATION

Based on lessons learned from previous inter-Ministerial conferences the same open process was adopted for the selection of the civil society delegates and it was overseen throughout by observers from the Task Force and UNAMA. The Civil Society Working Committee (CSWC), working with the co-hosts of the 2020 Afghanistan Conference to enable effective input and participation by civil society ahead of, and during the Conference, posted an online open call for those who wanted to nominate themselves as member of delegation from Civil Society to 2020 Afghanistan Conference. The open call was shared widely through all civil society networks across Afghanistan; as a result, and despite the short notice, a large number of civil society activists nominated themselves to become a member of the ten people delegation but the majority were men. A successful second call was put out specifically for women to apply. After the shortlisting and interview process, ten people, five female and five male delegates from different provinces of Afghanistan were selected. The minimum selection criteria for delegates were being a high calibre Afghan of good reputation, at least 22 years old and with at least a minimum of 5 years working experience with the NGO community and civil society and a valid passport. Two other criteria were being non-partisan with no political affiliation, no criminal and human rights violation record.

An independent panel of civil society actors, the staff of none of whose organisations had applied to be delegates, were responsible for short listing and interviewing the candidates. The ten delegates formed a diverse group from civil society, in gender, age, ethnicity, geographical origin and experience. Out of the ten delegation members, two spokespeople (one man and one woman) were selected. They would normally have been heavily involved in media work but once the Conference became virtual there were greatly reduced opportunities for this. However, they were responsible for reading and recording the civil society statement which was broadcast on the Conference day. This and the profiles of all ten delegates were made available to the public through the AC 2020 and BAAG websites and social media pages.

All preparations including travel, visas, accommodation and other needed logistics were nearly finalised when the organisers announced that the AC 2020 would be held virtually. The delegation members therefore stayed in Kabul, working on the documents with the support of the CSWC Coordinator and represented the civil society during the conference virtually.

CIVIL SOCIETY POSITION PAPER

In November the Afghan civil society position paper was published. It included the views and messages collected from provincial civil society during the provincial consultations and working group discussions with CSWC members and delegates. Two meetings were held with international and national NGOS, including ACBAR members. ACBAR staff also provided a substantial input to the paper. The paper was produced in order to assure voice of the civil society was heard. The methodology, thematic areas and details were discussed and agreed among CSWC members and the areas covered were:

- Civilian Protection and Ceasefire;
- An Inclusive, Transparent and Just Peace Process;
- Fundamental Rights and Freedom;
- Protection of Women and Minority Rights;
- Political Reform and Governance;
- Democratic Developments; and
- Development & Humanitarian Aid.

Detailed feedback was given, in writing, to the Ministry of Finance and UNAMA about the draft ANPDF2 which was warmly welcomed.

CIVIL SOCIETY SYNTHESIS PAPER

The synthesis paper was produced from the position papers developed by national and international NGOs in advance of the Conference and covered all major development, humanitarian, and rights issues facing Afghanistan. It was felt by donors to be a worthwhile input, as in the past, having been based on experience and evidence.

Civil Society Statement

The statement was developed from CSWC discussions, the provincial consultations, delegates views and meetings with international NGOs and in the light of the conditions in Afghanistan at the time. It included specific recommendations based on evidence from multiple sources. The two spokespeople, presented it clearly and received warm appreciation from those who heard it. They had managed to do so despite having been travelling to do the recording at the time and place of the deadly rocket attack in Kabul that morning. The quality of most recommendations were specific and cited evidence from multiple sources. Due to the nature of the conference that was a virtual one, was pre-recorded and played during the conference. All the interactions during different session in the conference were through online platforms.

The recommendations made in the Statement were acknowledged by the Foreign Minister, Haneef Atmar, who was chairing the Conference on the part of the Afghan Government, and said that the government would honour them.

Communications

During the life of the project (Sep-Dec 2020), there were no funds available for communications outputs, however, maximum use of staff time was made, with the support of the Task Force. In addition to several meetings the BAAG and CSWC teams had with Ministry of Finance, donors and international civils society organisations, the BAAG Programme Adviser appeared on a BBC Farsi live interview on the day of the conference and spoke about the event and ways forward.

In addition, there were a series of messages and information about the conference posted at the social media pages of BAAG and its website. A media advisory/press release by BAAG was sent out to media/press organisations highlighting some of the major civil society related topics. Similarly, profiles of the civil society delegates were posted through the websites of both BAAG and AC 2020 organisers and through the social media pages of BAAG and AC 2020.

Income in Kind

BAAG is very grateful for the contributions of volunteers. Without their considerable efforts BAAG would be unable to survive. It is difficult to measure the monetary value of their services which is not therefore included in the SOFA. All Trustees give their time voluntarily.

Financial review

BAAG has historically aimed to hold unrestricted reserves equal to 3 months of core costs. Unrestricted reserves on 31 March 2021 amounted to £30,210 which represented over 4 months of core costs.

This level of unrestricted reserves will be maintained, either through the raising of additional funds or managing costs, and the Trustees will continue to review BAAG's reserve policy in the light of ongoing challenges and the need to ensure the organisation will always be able to make its legal obligations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The most significant risk identified is long term funding. BAAG continues to build key donor and implementation partner relationships to position itself for future funding opportunities. BAAG continues to monitor the organisational cost base to ensure funding is in place to cover core costs for at least 6 months.

Our future plans are to continue operating in line with our strategic directions and fundraising for our work, which is more in demand than ever.

Structure, governance and management

BAAG is a company limited by guarantee (number 6880188) and registered charity (number 1135700). Effective governance is delivered by a board of directors who are also Trustees.

The Articles of Association provide for at least three Trustees. There is no maximum provided in the Articles. Induction of new Trustees includes visits to the charity's office, discussions with employees and management and meetings with other Trustees. Past accounts and board papers are provided. The Trustees are recruited for their individual experience as well as the balance of skills the Board requires.
The Officers during this period were Pete Simms, Chair, Fleur Roberts, Deputy Chair, Ramani Leathard and Mark Bowden Trustees, and Tareq Hassan Sholi, the Treasurer. Ramani Leathard took over as Chair in November 2020.

BAAG continued to be accommodated by CAFOD, a member of BAAG. There were significant changes in the staff team. Shirazuddin Siddiqi took over as Director temporarily for four months from the 1 July 2020 and Elizabeth Winter from then on with Shiraz as Senior Adviser. Shamim Sarabi, having been an intern, was appointed as the Research and Finance Officer. Erfan Arsalan joined as a volunteer.

Pete Simms continued as Chair of the Board and was joined as a Trustee by Mark Bowden, previously DRSG of UNAMA.

R Leathard
F E Roberts
T H Sholi
P R Simms
M Bowden

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Statement of trustees' responsibilities

The trustees, who are also the directors of BAAG (British and Irish Agencies Afghanistan Group) for the purpose of company law, 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Mitchell Charlesworth (Audit) Limited be reappointed as auditor of the company will be put at a General Meeting.

Covid-19

The results and financial position reflect the impact of the COVID-19 pandemic on the business for the reporting period. The trustees have taken appropriate steps to mitigate this impact.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

.....

R Leathard
Trustee
Dated: 29/06/2022

.....

T H Sholi
Trustee
Dated: 29/06/2022

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

Opinion

We have audited the financial statements of BAAG (British and Irish Agencies Afghanistan Group) (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud
We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and directors of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
    - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
    - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
    - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
    - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition and (iii) the charity's use of restricted funds. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. This includes regulations concerning Data Protection Regulations.

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities and revenue recognition as the key audit matters related to the potential risk of fraud.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth.

Robert Hall (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth (Audit) Limited .....

Accountants
Statutory Auditor

24 Nicholas Street
Chester
CH1 2AU

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	**4**	-	313,520	313,520	-	27,282	27,282
Charitable activities	**3**	19,005	-	19,005	34,983	-	34,983
Total income		19,005	313,520	332,525	34,983	27,282	62,265
Expenditure on:							
Charitable activities	**5**	7,074	248,698	255,772	37,031	64,202	101,233
Net incoming/(outgoing) resources before transfers		11,931	64,822	76,753	(2,048)	(36,920)	(38,968)
Gross transfers between funds		(7,892)	7,892	-	(9,790)	9,790	-
Net income/(expenditure) for the year/ Net movement in funds		4,039	72,714	76,753	(11,838)	(27,130)	(38,968)
Fund balances at 1 April 2020		26,171	3,876	30,047	38,009	31,006	69,015
Fund balances at 31 March 2021		30,210	76,590	106,800	26,171	3,876	30,047

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	**10**	5,081		9,852	
Cash at bank and in hand		126,796		28,937	
		131,877		38,789	
Creditors: amounts falling due within one year	**11**	(25,077)		(8,742)	
Net current assets			106,800		30,047
Income funds					
Restricted funds	**12**		76,590		3,876
Unrestricted funds			30,210		26,171
			106,800		30,047

The financial statements were approved by the Trustees on 29/06/2022

.....	.....
R Leathard	T H Sholi
Trustee	**Trustee**

Company registration number 06880188

1 Accounting policies

Charity information

BAAG (British and Irish Agencies Afghanistan Group) is a private company limited by guarantee incorporated in England and Wales. The registered office is Romero House, 55 Westminster Bridge Road, London, SE1 7JB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

At the time of approving the financial statements, and having due regard to the impact of COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

1.4 Incoming resources

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. This can mean that grant income can either accrued or deferred depending on the circumstances. Grant income is assessed on a case by case basis where it is decided which conditions and criteria have been met and recognised accordingly.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Expenditure incurred at the balance sheet date that relates to events taking place after the balance sheet date is carried forward as deferred expenditure.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs are those costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

1 Accounting policies **(Continued)**

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Charitable activities

	2021	2020
	£	£
Membership fees	19,005	34,983

4 Donations and legacies

	Restricted funds	Restricted funds
	2021	2020
	£	£
Grants receivable	313,520	27,282
Grants receivable for core activities		
DFID - UKAD	6,181	17,890
Government of Lithuania	44,675	-
Government of Finland	178,738	-
Christian Aid	4,000	-
CAFOD - ACS	79,926	(714)
M4D	-	(7,414)
DFID - Amplify Change	-	17,520
	313,520	27,282

Total amount received under DFID - UKAD was £38,335 (2020 - £73,419) of which £32,154 (2020 - £55,529) was paid out to partner charities. This grant income is shown in the accounts net of these distributions.

5 Charitable activities

	Policy work & information sharing 2021	Raising the profile 2021	Membership activity and networking 2021	Total 2021	Total 2020
	£	£	£	£	£
Staff costs	53,289	49,390	27,295	129,974	75,094
Direct costs	47,750	44,342	21,602	113,694	9,297
	101,039	93,732	48,897	243,668	84,391
Share of support costs (see note 7)	2,324	1,748	852	4,924	5,721
Share of governance costs (see note 7)	7,180	-	-	7,180	11,121
	110,543	95,480	49,749	255,772	101,233
Analysis by fund					
Unrestricted funds	7,074	-	-	7,074	37,031
Restricted funds	103,469	95,480	49,749	248,698	64,202
	110,543	95,480	49,749	255,772	101,233
For the year ended 31 March 2020					
Unrestricted funds	37,031	-	-		37,031
Restricted funds	27,305	23,906	12,991		64,202
	64,336	23,906	12,991		101,233

6 Basis of cost apportionment

The costs of charitable activities are apportioned according to the percentage of time spent on each of BAAG's main areas of operation. This equates to 41% of restricted staff expenditure on policy work and information sharing, 38% on raising the profile of the needs and aspirations of Afghans and 21% on membership activity. Restricted direct and support costs have been apportioned by allocating 42% to policy work and information sharing, 39% to raising the profile of the needs and aspirations of Afghans and 19% to membership activity. Any unrestricted staff, direct, support or governance costs have been allocated solely against policy work and information sharing.

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Insurance	325	-	325	3,423	-	3,423
Website and IT	4,560	-	4,560	1,897	-	1,897
Postage and stationery	28	-	28	206	-	206
Bank charges	11	-	11	195	-	195
Audit fees	-	6,600	6,600	-	6,450	6,450
Legal and professional	-	356	356	-	350	350
Sundry expenses	-	224	224	-	22	22
Rent	-	-	-	-	4,299	4,299
	4,924	7,180	12,104	5,721	11,121	16,842
Analysed between						
Charitable activities	4,924	7,180	12,104	5,721	11,121	16,842

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Employees	1	3

Employment costs	2021 £	2020 £
Wages and salaries	129,974	75,094

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

10 Debtors

	2021	2020
Amounts falling due within one year:	**£**	**£**
Trade debtors	5,081	8,845
Other debtors	-	1,007
	5,081	9,852

Other debtors relates to a PAYE debtor outstanding at 31 March 2020. Trade debtors relates to membership fees left owing at the year end.

11 Creditors: amounts falling due within one year

	2021	2020
	£	**£**
Other creditors	64	742
Accruals and deferred income	25,013	8,000
	25,077	8,742

12 Restricted funds

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

		Movement in funds				Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
BCA - EC	18	-	-	(18)	-	-	-	-	-
DFID - UKAD	16,483	17,890	(33,621)	3,124	3,876	6,181	(17,949)	7,892	-
CAFOD - ACS	15,564	(714)	(14,800)	(50)	-	79,926	(51,611)	-	28,315
DFID - Amplify Change	(1,059)	17,520	(15,781)	(680)	-	-	-	-	-
M4D	-	(7,414)	-	7,414	-	-	-	-	-
Government of Finland	-	-	-	-	-	178,738	(173,218)	-	5,520
Government of Lithuania	-	-	-	-	-	44,675	(5,920)	-	38,755
Christian Aid	-	-	-	-	-	4,000	-	-	4,000
	31,006	27,282	(64,202)	9,790	3,876	313,520	(248,698)	7,892	76,590

13 Analysis of net assets between funds

	Unrestricted 2021	**Restricted 2021**	**Total 2021**	Unrestricted 2020	Restricted 2020	Total 2020
	£	**£**	**£**	£	£	£
Fund balances at 31 March 2021 are represented by:						
Current assets/(liabilities)	38,102	68,698	106,800	26,171	3,876	30,047
	38,102	68,698	106,800	26,171	3,876	30,047

14 Events after the reporting date

The Company performed a review of events subsequent to the balance sheet date through the date the financial statements were issued and determined that there were no such events requiring recognition or disclosure in the financial statements.

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

England & Wales - Charity number 1135700

Accounts

Charity Registration No. 1135700

Company Registration No. 06880188 (England and Wales)

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Leathard	
	E F Roberts	
	T H Sholi	
	P R Simms	
	M Bowden	(Appointed 23 October 2019)
Secretary	M Encinas-Lepingwell	
Charity number	1135700	
Company number	06880188	
Registered office	Romero House 55 Westminster Bridge Road London SE1 7JB	
Auditor	Mitchell Charlesworth LLP 24 Nicholas Street Chester CH1 2AU	
Bankers	The Co-operative Bank plc PO Box 250 Delf House Southway Skelmersdale Lancashire WN8 6WT	

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

CONTENTS

	Page
Trustees' report	1 - 5
Independent auditor's report	6 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 19

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Context

Afghanistan was no longer a priority for funding for many donor countries, and this affected funding for organisations working in Afghanistan, including BAAG. Poverty increased in the country and the Taliban became influential, or in control, in more districts and security deteriorated during the year, at the end of which Covid 19 began to affect all countries.

Objectives and activities

The objectives of BAAG are the advancement of any charitable purposes for the relief of poverty, distress and hardship among the people of Afghanistan and refugees from Afghanistan, in particular by promoting effectiveness and efficiency of the voluntary sector organisations, and other institutions that are involved in the delivery of humanitarian and development aid. This is in accordance with the charity's Memorandum and Articles of Association.

The Trustees believe that the aims, objectives and services provided by the charity, reflected in the above paragraph, are compliant with the Charities Commission Guidance on Public Benefit and further exemplified in the following statements of achievements and performance. The BAAG Strategy for 2018-20 emphasised two areas of work; capacity development for Afghan CSOs and NGOs and peace building through research and multi-track dialogue. BAAG's policies, including on safeguarding, were updated during this year and a Trustee was appointed the designated safeguarding officer.

Achievements and performance

Policy and Advocacy and Networking

BAAG continued to be valued by policymakers who, with a range of stakeholders, sought the views BAAG was able to provide during an increasingly difficult time to access Afghanistan, due to COVID-19 restrictions and rising insecurity.

BAAG convened its members to discuss events and conditions in Afghanistan which related to aid and development. BAAG retained its membership of the ENNA, (the European Network for NGOs in Afghanistan, originally established by BAAG) and its contacts with ICRI, (the International Consortium for Refugees in Iran). It continued its information sharing role through the production of the monthly 'Afghanistan This Month' report.

Relationships were maintained with DFID and the Foreign and Commonwealth Office (now called the Foreign, Commonwealth & Development Office – FCDO) through the quarterly Contact Group meetings and with individual staff. BAAG staff were invited to participate in round tables by FCDO, RUSI, ODI and Lessons for Peace. BAAG served as the Secretariat for the All Party Parliamentary Group on Afghanistan and arranged meetings for its members. BAAG also contributed to Baroness Hodgson's group on Woman Peace and Security. Collaboration began with the newly established Afghanistan Society, officially launched on 4th March 2020 , with invitations to each other's meetings when appropriate.

BAAG organised a Round Table on Afghanistan at the request of the State department of USA which was attended by the representatives from State Department, USAID and the US Embassy in London staff. Speakers of the roundtable included Mark Bowden (BAAG Trustee), BAAG members from Global Witness, Tearfund, IWA, CAFOD, Afghanaid and Shirazuddin Siddiqi of BAAG who collectively provided answers to the following discussion questions:

- Humanitarian, economic, and development issues in Afghanistan. How can the international community effectively provide assistance?
- NGO interactions with the Taliban (taxation/harassment/etc.)
- What has worked and not worked from an assistance perspective (including Citizens' Charter)?
- How can the international community effectively provide humanitarian and long-term assistance?
- What are your experiences of corruption (and how to reduce it)
- What are your views on the World Bank's Post-Settlement Economic Incentives report?
- How can the Afghan Government stimulate Afghanistan's economy effectively?
- What can the international community do to stimulate Afghanistan's economy?

Staff travelled to Afghanistan (Jawed Nader in May 2019, Elizabeth Winter with Shirazuddin Siddiqi in May 2019 and February 2020).

Enabling the rights of persons with disabilities (PWDs) in Afghanistan

BAAG continued to manage a grant which supported the Community Centre for the Disabled (CCD), an Afghan NGO. The final year of the project, 2020-21, proved to be a productive year for the project. During this year CCD successfully achieved formal accreditation from the Afghanistan Institute for Civil Society (AICS) and was able to lead the Disability Rights Watch Afghanistan (DRWA) coalition with an updated constitution and strategy injecting in the group a fresh energy. Active advocacy by DRWA, representing Disabled Persons Organisations (DPOs) from across Afghanistan, achieved a series of changes to the government recruitment procedure formally providing privileges to PWDs and paving the way for their recruitment in vacant positions. The announcement for this was made by the Chairman of the Independent Administrative Reform and Civil Service Commission. CCD led a peaceful protest of PwDs in front of the Afghan parliament. This led to the head of Wolesi Jirga's Complaints Commission inviting a group of PWDs to his office and hearing their concerns. The head of WJ's Complaints Commission then facilitated and moderated a face-to-face discussion between the representatives from Ministry of Martyrs and Disabled (MMD) and PWDs during which PWDs tabled two specific requests to MMD:

1. Establish an office for PWDs in the ministry,
2. Establish centre of electronic ID only for PWDs in the ministry.

MMD accepted both requests and established an office to solve PWDs problems inside the ministry and Mr. Sulimankhail (himself a person with disability) was appointed head of that office and also MMD established a centre so that PWDs can get electronic ID without any problem in the ministry.

However, in 2020 the UK government reduced committed funding to NGOs, including to our project, by 25%. These cuts removed the funding for the independent evaluation of the project. After discussion with Mannion Daniels and DFID, a sum of £3k was returned to BAAG to fund a limited independent evaluation narrowly focusing on sustainability and impact.

Supporting Afghan families through the 6464 Family Hotline

BAAG drafted four research reports and the composite report from data collected by ACDEO, the Afghanistan Capacity Development and Education Organisation, during their family hotline programme. The project was funded by DFID through Amplify Change. The study aimed to examine the root causes of gender-based violence in Afghanistan and their link with mental health issues by analysing more than 14,300 Family Support Helpline (6464) data calls which have been recorded from January 2016 to March 2019, from five provinces of the county; Balkh, Bamiyan, Panjshir, Kabul and Herat. Results of the analysis recommended a need for policy development and a range of advocacy campaigns to reduce and eliminate gender-based violence. Using the data findings, ACDEO conducted a range of awareness programs on elimination of the GBV among families in the listed provinces. The report was published on the BAAG and ACDEO websites for the public references.

Supporting Afghan civil society strengthening

BAAG continued with its civil society strengthening programme funded by CAFOD, with regular meetings with the members of CSWC (Civil Society Working Committee), preparing for the appointment of a full time Coordinator hosted by one of the members, and discussions about their hopes for contribution to the biennial inter-Ministerial conference due in November 2020.

Income in Kind

BAAG is grateful for the contributions of volunteers. Without their considerable efforts BAAG would be unable to survive. It is difficult to measure the monetary value of their services which is not therefore included in the SOFA. All Trustees give their time voluntarily.

Financial review

BAAG has historically aimed to hold unrestricted reserves equal to six months of core costs. Unrestricted reserves on 31 March 2020 amounted to £26,171, which represented over eight months of core costs.

Our estimate of unrestricted funds at at 30 September 2021 represents 6 months of core costs.

This level of unrestricted reserves will be maintained, either through the raising of additional funds or managing costs, and the Trustees will continue to review BAAG's reserve policy in the light of ongoing challenges and the need to ensure the organisation will always be able to make its legal obligations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The most significant risk identified is long term funding. BAAG continues to build key donor and implementation partner relationships to position itself for future funding opportunities. BAAG has also restructured the organisational cost base to ensure funding is in place to cover core costs for at least 6 months.

Our future plans are to continue operating in line with our strategic directions and fundraising for our work, which is more in demand than ever.

Structure, governance and management

BAAG is a company limited by guarantee (number 6880188) and registered charity (number 1135700). Effective governance is delivered by a board of directors who are also Trustees.

The Articles of Association provide for at least three Trustees. There is no maximum provided in the Articles. Induction of new Trustees includes visits to the charity's office, discussions with employees and management and meetings with other Trustees. Past accounts and board papers are provided. The Trustees are recruited for their individual experience as well as the balance of skills the Board requires.

The Officers during this period were Pete Simms, Chair, Fleur Roberts, Deputy Chair, Ramani Leathard and Mark Bowden Trustees, and Tareq Hassan Sholi, the Treasurer.

BAAG continued to be accommodated by CAFOD, a member of BAAG. There were significant changes in the staff team. Monica Encinas left the organisation in April 2019 to work with Plan International UK and Jawed Nader left at the beginning of July to start his PhD in Australia. Shirazuddin Siddiqi took over as Director temporarily for four months from the 1 July 2020 and Elizabeth Winter from then on with Shiraz as Senior Adviser. Shamim Sarabi, having been an intern, was appointed as the Research and Finance Officer. Erfan Arsalan joined as a volunteer.

Pete Simms continued as Chair of the Board and was joined as a Trustee by Mark Bowden, previously DRSG of UNAMA.

T Safi	(Resigned 23 April 2019)
R Leathard	
E F Roberts	
T H Sholi	
P R Simms	
M Bowden	(Appointed 23 October 2019)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Statement of trustees' responsibilities

The trustees, who are also the directors of BAAG (British and Irish Agencies Afghanistan Group) for the purpose of company law, 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Mitchell Charlesworth LLP be reappointed as auditor of the company will be put at a General Meeting.

Covid-19

The results and financial position reflect the impact of the COVID-19 pandemic on the business for the reporting period. The trustees have taken appropriate steps to mitigate this impact.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Ramani Leathard

.....

R Leathard

Trustee

Dated: 29/09/2021

Tareq Sholi

.....

T H Sholi

Trustee

Dated: 29/09/2021

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

Opinion

We have audited the financial statements of BAAG (British and Irish Agencies Afghanistan Group) (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth.

Robert Hall (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth LLP

29 September 2021

Chartered Accountants
Statutory Auditor

24 Nicholas Street
Chester
CH1 2AU

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	-	27,282	27,282	533	333,490	334,023
Charitable activities	4	34,983	-	34,983	21,965	-	21,965
Total income		34,983	27,282	62,265	22,498	333,490	355,988
Expenditure on:							
Charitable activities	5	37,031	64,202	101,233	21,077	307,736	328,813
Net (outgoing)/incoming resources before transfers		(2,048)	(36,920)	(38,968)	1,421	25,754	27,175
Gross transfers between funds		(9,790)	9,790	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(11,838)	(27,130)	(38,968)	1,421	25,754	27,175
Fund balances at 1 April 2019		38,009	31,006	69,015	36,588	5,252	41,840
Fund balances at 31 March 2020		26,171	3,876	30,047	38,009	31,006	69,015

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Current assets					
Debtors	**10**	9,852		53,440	
Cash at bank and in hand		28,937		46,360	
		38,789		99,800	
Creditors: amounts falling due within one year	**11**	(8,742)		(30,785)	
Net current assets			30,047		69,015
Income funds					
Restricted funds	**13**		3,876		31,006
Unrestricted funds			26,171		38,009
			30,047		69,015

The financial statements were approved by the Trustees on 29/09/2021

Ramani Leathard
.....
R Leathard
Trustee

Tareq Sholi
.....
T H Sholi
Trustee

Company Registration No. 06880188

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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1 Accounting policies

Charity information

BAAG (British and Irish Agencies Afghanistan Group) is a private company limited by guarantee incorporated in England and Wales. The registered office is Romero House, 55 Westminster Bridge Road, London, SE1 7JB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

At the time of approving the financial statements, and having due regard to the impact of COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

1.4 Incoming resources

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. This can mean that grant income can either accrued or deferred depending on the circumstances. Grant income is assessed on a case by case basis where it is decided which conditions and criteria have been met and recognised accordingly.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Expenditure incurred at the balance sheet date that relates to events taking place after the balance sheet date is carried forward as deferred expenditure.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs are those costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

1 Accounting policies **(Continued)**

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Restricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Donations and gifts	-	533	-	533
Grants receivable	27,282	-	333,490	333,490
	27,282	533	333,490	334,023
Donations and gifts				
Donations	-	533	-	533
	-	533	-	533
Grants receivable for core activities				
DFID - UKAD	17,890	-	62,221	62,221
GCA - DFID	-	-	145,438	145,438
GCA - SDC	-	-	26,903	26,903
GCA - GIZ	-	-	36,348	36,348
GCA - SIDA	-	-	29,813	29,813
CAFOD - ACS	(714)	-	32,767	32,767
M4D	(7,414)	-	-	-
DFID - Amplify Change	17,520	-	-	-
	27,282	-	333,490	333,490

Total amount received under DFID - UKAD was £73,419 (2019 - £108,071) of which £55,529 (2019 - £45,850) was paid out to partner charities. This grant income is shown in the accounts net of these distributions.

4 Charitable activities

	2020	**2019**
	£	**£**
Membership fees	34,983	21,965

5 Charitable activities

	Policy work & information sharing 2020	Raising the profile 2020	Membership activity and networking 2020	Total 2020	Total 2019
	£	£	£	£	£
Staff costs	43,206	20,538	11,350	75,094	219,812
Direct costs	4,816	3,013	1,468	9,297	78,956
	48,022	23,551	12,818	84,391	298,768
Share of support costs (see note 7)	5,193	355	173	5,721	11,585
Share of governance costs (see note 7)	11,121	-	-	11,121	18,460
	64,336	23,906	12,991	101,233	328,813
Analysis by fund					
Unrestricted funds	37,031	-	-	37,031	21,077
Restricted funds	27,305	23,906	12,991	64,202	307,736
	64,336	23,906	12,991	101,233	328,813
For the year ended 31 March 2019					
Unrestricted funds	21,077	-	-		21,077
Restricted funds	136,318	111,846	59,572		307,736
	157,395	111,846	59,572		328,813

6 Basis of cost apportionment

The costs of charitable activities are apportioned according to the percentage of time spent on each of BAAG's main areas of operation. This equates to 41% of restricted staff expenditure on policy work and information sharing, 38% on raising the profile of the needs and aspirations of Afghans and 21% on membership activity. Restricted direct and support costs have been apportioned by allocating 42% to policy work and information sharing, 39% to raising the profile of the needs and aspirations of Afghans and 19% to membership activity. Any unrestricted staff, direct, support or governance costs have been allocated solely against policy work and information sharing.

7 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Insurance	3,423	-	3,423	4,842	-	4,842
Telephone and fax	-	-	-	359	-	359
Website and IT	1,897	-	1,897	1,638	-	1,638
Postage and stationery	206	-	206	2,322	-	2,322
Bank charges	195	-	195	2,424	-	2,424
Audit fees	-	6,450	6,450	-	4,549	4,549
Legal and professional	-	350	350	-	6,669	6,669
Sundry expenses	-	22	22	-	1,706	1,706
Training and recruitment	-	-	-	-	832	832
Rent	-	4,299	4,299	-	4,704	4,704
	5,721	11,121	16,842	11,585	18,460	30,045
Analysed between						
Charitable activities	5,721	11,121	16,842	11,585	18,460	30,045

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Employees	3	3

Employment costs	2020 £	2019 £
Wages and salaries	75,094	219,812

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

10 Debtors

	2020	2019
Amounts falling due within one year:	**£**	**£**
Trade debtors	8,845	5,183
Other debtors	1,007	48,257
	9,852	53,440

Other debtors relates to PAYE debtor outstanding at 31 March 2020. Trade debtors relates to membership fees left owing at the year end.

11 Creditors: amounts falling due within one year

	2020	2019
	£	**£**
Other taxation and social security	-	1,664
Trade creditors	-	6,002
Other creditors	742	-
Accruals and deferred income	8,000	23,119
	8,742	30,785

12 Deferred income

Included within the 'Accruals and deferred income' balance of £8,000 is £nil (2019 - £16,487) relating to grant income and membership fees received during the fiscal year ended 31 March 2020, but relating to the following fiscal year.

13 Restricted funds

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

		Movement in funds			Movement in funds			
	Balance at 1 April 2018	Incoming resources	Resources expended	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£	£	£	£
BCA - EC	18	-	-	18	-	-	(18)	-
DFID - UKAD	1,593	62,221	(47,331)	16,483	17,890	(33,621)	3,124	3,876
CAFOD - ACS	3,641	32,767	(20,844)	15,564	(714)	(14,800)	(50)	-
GCA - DFID	-	145,438	(145,438)	-	-	-	-	-
GCS - SDC	-	26,903	(26,903)	-	-	-	-	-
GCA - GIZ	-	36,348	(36,348)	-	-	-	-	-
GCA - SIDA	-	29,813	(29,813)	-	-	-	-	-
DFID - Amplify Change	-	-	(1,059)	(1,059)	17,520	(15,781)	(680)	-
M4D	-	-	-	-	(7,414)	-	7,414	-
	5,252	333,490	(307,736)	31,006	27,282	(64,202)	9,790	3,876

14 Analysis of net assets between funds

	Unrestricted 2020	Restricted 2020	Total 2020	Unrestricted 2019	Restricted 2019	Total 2019
	£	£	£	£	£	£
Fund balances at 31 March 2020 are represented by:						
Current assets/(liabilities)	26,171	3,876	30,047	38,009	31,006	69,015
	26,171	3,876	30,047	38,009	31,006	69,015

15 Events after the reporting date

The Company performed a review of events subsequent to the balance sheet date through the date the financial statements were issued and determined that there were no such events requiring recognition or disclosure in the financial statements.

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, being the chief officer, is as follows.

	2020	2019
	£	£
Aggregate compensation	-	52,794