

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

**BAAG (BRITISH AND IRISH AGENCIES
AFGHANISTAN GROUP)**

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FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024**

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**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
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**REPORT OF THE TRUSTEES
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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
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**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.

**BAAG (BRITISH AND IRISH AGENCIES
AFGHANISTAN GROUP)**

**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 is 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

**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:



.....
Ms R Leathard - Trustee

**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

**BAAG (BRITISH AND IRISH AGENCIES
AFGHANISTAN GROUP)**

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

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

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		<u>98,124</u>	<u>-</u>	<u>98,124</u>	<u>220,567</u>
		98,124	-	98,124	240,543
CREDITORS					
Amounts falling due within one year	10	<u>(11,894)</u>	<u>-</u>	<u>(11,894)</u>	<u>(60,631)</u>
NET CURRENT ASSETS		<u>86,230</u>	<u>-</u>	<u>86,230</u>	<u>179,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>86,230</u>	<u>-</u>	<u>86,230</u>	<u>179,912</u>
NET ASSETS		<u>86,230</u>	<u>-</u>	<u>86,230</u>	<u>179,912</u>
FUNDS	11				
Unrestricted funds				86,230	62,831
Restricted funds				<u>-</u>	<u>117,081</u>
TOTAL FUNDS				<u>86,230</u>	<u>179,912</u>

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

**BAAG (BRITISH AND IRISH AGENCIES
AFGHANISTAN GROUP)**

**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.

**BAAG (BRITISH AND IRISH AGENCIES
AFGHANISTAN GROUP)**

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

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	<u>58,449</u>	<u>296,850</u>
	<u>58,549</u>	<u>296,850</u>

**BAAG (BRITISH AND IRISH AGENCIES
AFGHANISTAN GROUP)**

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

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	<u>2,500</u>	<u>-</u>
	<u>58,449</u>	<u>296,850</u>

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	<u>29,722</u>	-	-	<u>29,722</u>	<u>23,924</u>
Total	<u>88,539</u>	<u>54,513</u>	<u>30,126</u>	<u>173,178</u>	<u>281,234</u>

The costs of charitable activities are apportioned according to the percentage of time spent of each of BAAG's main areas 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.

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	<u>3,000</u>	<u>-</u>

**BAAG (BRITISH AND IRISH AGENCIES
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024**

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	<u>5,316</u>	<u>6,472</u>
	<u>77,369</u>	<u>96,282</u>

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	<u>2</u>	<u>3</u>

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	<u>15,159</u>	<u>-</u>	<u>15,159</u>
Total	<u>63,436</u>	<u>248,573</u>	<u>312,009</u>
EXPENDITURE ON			
Charitable activities			
Policy work & information sharing	<u>47,802</u>	<u>233,432</u>	<u>281,234</u>
NET INCOME	15,634	15,141	30,775

**BAAG (BRITISH AND IRISH AGENCIES
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2023 TO 30 SEPTEMBER 2024**

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>62,831</u>	<u>117,081</u>	<u>179,912</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	419
Prepayments and accrued income	-	19,557
	<u> </u>	<u> </u>
	<u>-</u>	<u>19,976</u>

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
	<u> </u>	<u> </u>
	<u>11,894</u>	<u>60,631</u>

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)	-
	<u>117,081</u>	<u>(80,949)</u>	<u>(36,132)</u>	<u>-</u>
TOTAL FUNDS	<u>179,912</u>	<u>(93,682)</u>	<u>-</u>	<u>86,230</u>

**BAAG (BRITISH AND IRISH AGENCIES
AFGHANISTAN GROUP)**

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

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)
	<u>5,000</u>	<u>(85,949)</u>	<u>(80,949)</u>
TOTAL FUNDS	<u>79,496</u>	<u>(173,178)</u>	<u>(93,682)</u>

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
	<u>101,940</u>	<u>15,141</u>	<u>117,081</u>
TOTAL FUNDS	<u>149,137</u>	<u>30,775</u>	<u>179,912</u>

**BAAG (BRITISH AND IRISH AGENCIES
AFGHANISTAN GROUP)**

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

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)	-
	<u>248,573</u>	<u>(233,432)</u>	<u>15,141</u>
TOTAL FUNDS	<u>312,009</u>	<u>(281,234)</u>	<u>30,775</u>

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.

**BAAG (BRITISH AND IRISH AGENCIES
AFGHANISTAN GROUP)**

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

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.