

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
ACID SURVIVORS TRUST INTERNATIONAL

Raffingers LLP
Chartered Certified Accountants
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

ACID SURVIVORS TRUST INTERNATIONAL

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11

ACID SURVIVORS TRUST INTERNATIONAL

REPORT OF THE TRUSTEES **for the year ended 31 December 2020**

TRUSTEE'S REPORT

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2018. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (Charities SORP (FRS 102)).

BACKGROUND TO THE WORK OF ASTI

Acid violence is the deliberate use of acid to attack another human being. 80% of victims are women. Many attacks target women because they spurn sexual advances, marriage proposals or question the authority of men within the family or community. This reflects the attitude that women are possessions. Unsurprisingly acid attacks tend to occur in countries where there is significant gender discrimination and weak controls on the availability of acid. Acid is a cheap and easily available weapon. It can disfigure in seconds, resulting in devastating physical and psychological trauma.

Depending on the severity of acid attacks, a survivor may require as many as twenty surgical procedures as well as long-term psychological and rehabilitative care. The on-going costs for key interventions such as legal, medical, psychological and rehabilitative for survivors prohibit them from accessing the support they desperately require. Most survivors are economically dependent on their families and do not have funds that can enable them to access these services. Women and children make up the majority of survivors.

Acid violence is not linked to a particular country, religion or culture. Countries with a high number of attacks often possess a set of common characteristics. These include a weak judiciary and policing systems, poverty, and gender discrimination.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our vision is a world where acid and burns violence has been eliminated and all survivors of acid and burn attacks can access the support necessary to live with dignity and without fear.

Our mission is to serve as an international centre of excellence that campaigns for the global elimination of acid and burns violence, and provides vital support to survivors through a network of in-country partners sharing knowledge, expertise, and best practice.

Public benefit

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

ACID SURVIVORS TRUST INTERNATIONAL

REPORT OF THE TRUSTEES **for the year ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Like very many charitable organisations in the UK, ASTI was impacted by the Covid 19 pandemic and the resulting lockdowns, restrictions and furloughing of staff. These measures prevented development on the following two key projects which relied heavily on external partners.

Supply Chain Report

ASTI had started a major piece of research to look into the global supply chains of acid, in order to better understand international and domestic laws in UK, Germany, India, China, Japan and US with regards to sale, distribution, manufacture and sale of acids. The work was led by international law firm Covington in partnerships with a number of other in-country law firms.

Acid Violence Prevention Project

ASTI began designing a major acid violence prevention project to be piloted in London.

The objectives are:

- To identify effective model for preventing and responding to acid violence in collaboration with key institutions such as the local authorities, community safety and violence reduction teams and the police
- To educate on consequences of an acid attack on both victim and perpetrator such as the long-term psychological, physical and social impact of visible difference (facial disfigurement) resulting from an acid attack on a victim and negative impact on the perpetrator such as imprisonment and the resulting impact on family and community.
- To influence education, awareness raising and practice on acid violence for police, local authorities, educators, psychologists and other colleagues in educational settings.

ASTI enlisted key partners including National Police Chiefs Council, Newham Council, City of London Corporation, Linklaters LLP and the University of Leicester who would conduct an independent evaluation.

The project design had been close to finalisation and prospective donors were being identified.

Fundraising

During the year ASTI saw a drop in income from trusts and foundations. However, this drop was offset by the wonderful fundraising efforts ASTI received from its supporters who were steadfast in their continued support during a difficult year. ASTI was fortunate that a number of our supporters developed and implemented fundraising initiatives on our behalf such as The Help Portfolio where 16 artists each made a new signed, limited edition print in partnership with Jealous Gallery.

All profits from the sale of this boxed collection will be donated to sixteen charities, each one selected by the artists involved. In our case the artist Sue Arrowsmith chose ASTI as her beneficiary charity.

We are also grateful to our individual supporters who continued to support us and donated generously to ASTI during a difficult year.

FINANCIAL REVIEW

Financial position

ASTI generated an overall surplus for the year to 31 December 2020 of £28,175. At the Balance Sheet date, ASTI's unrestricted reserves stood at £80,907 and its restricted reserves at £6,566.

Overall income from operations was £122,873 which was an decrease on 2019 (£135,518).

ACID SURVIVORS TRUST INTERNATIONAL

REPORT OF THE TRUSTEES **for the year ended 31 December 2020**

FINANCIAL REVIEW

Reserves policy

ASTI uses the term 'reserves' as outlined in the SORP Requirements Guidelines which states that 'the term "reserves" has a variety of technical and ordinary meanings, depending on the context in which it is used. In this SORP the term "reserves" (unless otherwise indicated) describes that part of a charity's income funds that is freely available.' In light of predictions by many economists that the UK is likely to enter into a recession and the possible negative repercussions on fund raised income, the trustees came to the decision that ASTI's reserves funds should run the basic operations of the charity for 6 months. The Trustees estimate this to be approximately £50,000.

The Treasurer reviews the finances regularly and works closely with the Executive to monitor reserves.

Material investments

All ASTI funds are presently held with Yorkshire Bank and Natwest Bank.

FUTURE PLANS

The key aims for 2021 are:

- To secure funding for the acid violence prevention project and begin implementation of the pilot.
- Complete the supply chain report and raise awareness on the importance of due diligence across supply chains.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The name of the Charitable Incorporated Organisation ("the CIO") is Acid Survivors Trust International (ASTI) and its office is located at 81 Rivington Street, London EC2 3AY. The CIO became operational.

The objects of ASTI ("the CIO") are to:

- Promote and protect the health of acid and burn violence survivors in particular but not exclusively by the provision of an integrated programme of care and support
- advance the education of the general public in all areas relating to acid and burn violence survivors by such means as the trustees think fit with a view to eliminating acid and burn violence worldwide.

Trustees are appointed by the Board of Trustees. Once a Trustee is appointed, a series of steps are taken by ASTI to ensure that the appointee has all the necessary information and training required to carry out the responsibilities. The Trustees must hold at least two ordinary meetings each year with the expectation that a meeting will be held in each quarter of the financial year. At the quarterly Trustees' meeting, the Trustees agree the broad strategy and areas of activity for ASTI, including consideration of the services to be provided, grant making, investment, reserves, risk management policies and performance.

The Trustees monitor ASTI's performance on an on-going basis through quarterly financial reports, trustees meetings and project reviews that cover key measures in charitable activities, fund raising and risk management. They then agree through a vote to undertake any actions that support and enhance ASTI's ability to achieve its goals and objectives. The day to day administration of ASTI is delegated to the ASTI staff team.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154961

Principal address

81 Rivington Street
London
EC2A 3AY

ACID SURVIVORS TRUST INTERNATIONAL

REPORT OF THE TRUSTEES
for the year ended 31 December 2020

Trustees

Mr A Gulati (Treasurer)
Ms F Horlick (Chairman)
Ms S Nath
Mr A Atashzai
Mr P E Q Cust

Independent Examiner

Raffingers LLP
Chartered Certified Accountants
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

Approved by order of the board of trustees on 15 September 2021 and signed on its behalf by:

Mr A Gulati - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ACID SURVIVORS TRUST INTERNATIONAL

Independent examiner's report to the trustees of Acid Survivors Trust International

I report to the charity trustees on my examination of the accounts of Acid Survivors Trust International (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Thurairatnam Sudarshans
FCCA
Raffingers LLP
Chartered Certified Accountants
19-20 Bourne Court
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Woodford Green
Essex
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15 September 2021

ACID SURVIVORS TRUST INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		122,855	-	122,855	135,480
Other trading activities	2	18	-	18	38
Total		122,873	-	122,873	135,518
EXPENDITURE ON					
Raising funds	3	9,973	-	9,973	11,483
Charitable activities					
Charitable activities		84,725	-	84,725	92,730
Other		-	-	-	55
Total		94,698	-	94,698	104,268
NET INCOME		28,175	-	28,175	31,250
RECONCILIATION OF FUNDS					
Total funds brought forward		52,732	6,566	59,298	28,048
TOTAL FUNDS CARRIED FORWARD		80,907	6,566	87,473	59,298

The notes form part of these financial statements

ACID SURVIVORS TRUST INTERNATIONAL

BALANCE SHEET

31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		86,116	6,566	92,682	64,728
CREDITORS					
Amounts falling due within one year	7	(5,209)	-	(5,209)	(5,430)
NET CURRENT ASSETS		<u>80,907</u>	<u>6,566</u>	<u>87,473</u>	<u>59,298</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		80,907	6,566	87,473	59,298
NET ASSETS		<u>80,907</u>	<u>6,566</u>	<u>87,473</u>	<u>59,298</u>
FUNDS	8				
Unrestricted funds				80,907	52,732
Restricted funds				<u>6,566</u>	<u>6,566</u>
TOTAL FUNDS				<u>87,473</u>	<u>59,298</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 September 2021 and were signed on its behalf by:

Mr A Gulati - Trustee

The notes form part of these financial statements

ACID SURVIVORS TRUST INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Government grants

Government grants, including non-monetary grants shall not be recognised until there is reasonable assurance that:

- (a) the entity will comply with the conditions attaching to them; and
- (b) the grants will be received

ACID SURVIVORS TRUST INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Investments	18	38
	<u>18</u>	<u>38</u>

3. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Support costs	9,973	11,483
	<u>9,973</u>	<u>11,483</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	127,480	8,000	135,480
Other trading activities	38	-	38
Total	<u>127,518</u>	<u>8,000</u>	<u>135,518</u>
 EXPENDITURE ON			
Raising funds	11,483	-	11,483
Charitable activities			
Charitable activities	83,780	8,950	92,730
Other	55	-	55
Total	<u>95,318</u>	<u>8,950</u>	<u>104,268</u>
 NET INCOME/(EXPENDITURE)	<u>32,200</u>	<u>(950)</u>	<u>31,250</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	20,532	7,516	28,048
 TOTAL FUNDS CARRIED FORWARD	<u>52,732</u>	<u>6,566</u>	<u>59,298</u>

ACID SURVIVORS TRUST INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020 and 31 December 2020	<u>2,791</u>
DEPRECIATION	
At 1 January 2020 and 31 December 2020	<u>2,791</u>
NET BOOK VALUE	
At 31 December 2020	<u>-</u>
At 31 December 2019	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Taxation and social security	4,909	2,430
Other creditors	300	3,000
	<u>5,209</u>	<u>5,430</u>

8. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At
	£	£	31.12.20
Unrestricted funds			£
General fund	52,732	28,175	80,907
Restricted funds			
General fund	6,566	-	6,566
	<u>59,298</u>	<u>28,175</u>	<u>87,473</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	122,873	(94,698)	28,175
	<u>122,873</u>	<u>(94,698)</u>	<u>28,175</u>

ACID SURVIVORS TRUST INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	20,532	32,200	52,732
Restricted funds			
General fund	7,516	(950)	6,566
TOTAL FUNDS	<u>28,048</u>	<u>31,250</u>	<u>59,298</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,518	(95,318)	32,200
Restricted funds			
General fund	8,000	(8,950)	(950)
TOTAL FUNDS	<u>135,518</u>	<u>(104,268)</u>	<u>31,250</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.