

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**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**

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**for the year ended 31 December 2021**

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# **ACID SURVIVORS TRUST INTERNATIONAL**

## **REPORT OF THE TRUSTEES** **for the year ended 31 December 2021**

### **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 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

In 2021 ASTI continued to be impacted by the Covid pandemic, particularly so in the first half of the year as restrictions and furloughing of staff limited our charitable activities.

As restrictions eased in the latter half of the year, ASTI was able to recommence work on project activities that had previously been halted due to Covid.

##### **Corporate Supply Chain Report**

ASTI reconnected with our facilitating partner Thomson Reuters Foundation and research partner Covington with view to restarting a major piece of research to look into the global supply chains of acid. The aim being 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. Additionally, ASTI approached and secured support from an international communications company to aid in the launch and awareness raising of the planned launch of the report in 2022 in the presence of our Patron HRH The Princess Royal.

The easy accessibility of highly corrosive substances such as sulphuric acid, is a major contributory factor to the high number of attacks. By encouraging corporates to undertake strict due diligence and supply chain assessments, we are able to minimise easy access to dangerous substances that have been weaponised by perpetrators of acid attacks.

##### **Fundraising**

As per the previous year, ASTI saw a drop in income from trusts and foundations. However, this drop continued to be offset by the strong fundraising efforts ASTI received from its individual supporters.

We are grateful for the support of acid attack survivor Katie Gee who presented a Radio 4 Appeal on behalf of ASTI. The appeal raised close to £20,000 of unrestricted income.

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

#### **FINANCIAL REVIEW**

##### **Financial position**

Income in 2021 stood at £91,246, compared to £122,855 in the previous year - a drop of £31,609. At the end of 2021, ASTI's unrestricted reserves stood at £78,172 and its restricted reserves at £6,566. Total funds stood at £84,738.

##### **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 2022 are:

- Complete the supply chain report and raise awareness on the importance of due diligence across supply chains.
- Recommence work on developing an acid violence prevention project which we seek to pilot in the UK.

## **ACID SURVIVORS TRUST INTERNATIONAL**

### **REPORT OF THE TRUSTEES** **for the year ended 31 December 2021**

#### **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**

Fora Building  
42-46 Princelet St,  
London  
E1 5LP

##### **Trustees**

Mr A Gulati (Treasurer)  
Ms F Horlick (Chairman)  
Ms S Nath  
Mr A Atashzai (resigned 9.3.21)  
Mr P E Q Cust  
Ms S Arrowsmith (appointed 7.5.22)

##### **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 3 August 2022 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 2021.

**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  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

3 August 2022

**ACID SURVIVORS TRUST INTERNATIONAL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		91,246	-	91,246	122,855
Other trading activities	2	3	-	3	18
<b>Total</b>		<u>91,249</u>	<u>-</u>	<u>91,249</u>	<u>122,873</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	10,765	-	10,765	9,973
<b>Charitable activities</b>					
Charitable activities		83,033	-	83,033	84,725
Other		186	-	186	-
<b>Total</b>		<u>93,984</u>	<u>-</u>	<u>93,984</u>	<u>94,698</u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,735)	-	(2,735)	28,175
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		80,907	6,566	87,473	59,298
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>78,172</u></u>	<u><u>6,566</u></u>	<u><u>84,738</u></u>	<u><u>87,473</u></u>

The notes form part of these financial statements

**ACID SURVIVORS TRUST INTERNATIONAL**

**BALANCE SHEET**  
**31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	556	-	556	-
<b>CURRENT ASSETS</b>					
Debtors	7	3,649	-	3,649	-
Cash at bank and in hand		73,801	6,566	80,367	92,682
		<u>77,450</u>	<u>6,566</u>	<u>84,016</u>	<u>92,682</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	166	-	166	(5,209)
<b>NET CURRENT ASSETS</b>		<u>77,616</u>	<u>6,566</u>	<u>84,182</u>	<u>87,473</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>78,172</u>	<u>6,566</u>	<u>84,738</u>	<u>87,473</u>
<b>NET ASSETS</b>		<u>78,172</u>	<u>6,566</u>	<u>84,738</u>	<u>87,473</u>
<b>FUNDS</b>	9				
Unrestricted funds				78,172	80,907
Restricted funds				<u>6,566</u>	<u>6,566</u>
<b>TOTAL FUNDS</b>				<u>84,738</u>	<u>87,473</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 August 2022 and were signed on its behalf by:

Mr A Gulati - Trustee



# **ACID SURVIVORS TRUST INTERNATIONAL**

## **NOTES TO THE FINANCIAL STATEMENTS** **for the year ended 31 December 2021**

### **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.

#### **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 2021**

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Investments	3	18
	<u>3</u>	<u>18</u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Support costs	10,765	9,973
	<u>10,765</u>	<u>9,973</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	122,855	-	122,855
Other trading activities	18	-	18
<b>Total</b>	<u>122,873</u>	<u>-</u>	<u>122,873</u>
<b>EXPENDITURE ON</b>			
Raising funds	9,973	-	9,973
<b>Charitable activities</b>			
Charitable activities	84,725	-	84,725
<b>Total</b>	<u>94,698</u>	<u>-</u>	<u>94,698</u>
<b>NET INCOME</b>	28,175	-	28,175
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	52,732	6,566	59,298
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>80,907</u>	<u>6,566</u>	<u>87,473</u>

**ACID SURVIVORS TRUST INTERNATIONAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 December 2021**

**6. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2021	2,791
Additions	742
	<hr/>
At 31 December 2021	3,533
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2021	2,791
Charge for year	186
	<hr/>
At 31 December 2021	2,977
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2021	556
	<hr/> <hr/>
At 31 December 2020	-
	<hr/> <hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other debtors	3,360	-
VAT	289	-
	<hr/>	<hr/>
	3,649	-
	<hr/> <hr/>	<hr/> <hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Taxation and social security	(166)	4,909
Other creditors	-	300
	<hr/>	<hr/>
	(166)	5,209
	<hr/> <hr/>	<hr/> <hr/>

**9. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	80,907	(2,735)	78,172
<b>Restricted funds</b>			
General fund	6,566	-	6,566
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	87,473	(2,735)	84,738
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**ACID SURVIVORS TRUST INTERNATIONAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 December 2021**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,249	(93,984)	(2,735)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>91,249</u>	<u>(93,984)</u>	<u>(2,735)</u>

**Comparatives for movement in funds**

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

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

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

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.