

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)

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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 support 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.



.....
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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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 an 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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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 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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

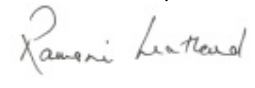
Covid-19

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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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.



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

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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

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
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	
		<u>131,877</u>		<u>38,789</u>	
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
			<u>106,800</u>		<u>30,047</u>

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



R Leathard
Trustee



T H Sholi
Trustee

Company registration number 06880188

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Donations and legacies

	Restricted funds	Restricted funds
	2021 £	2020 £
Grants receivable	313,520	27,282
	<u>313,520</u>	<u>27,282</u>
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
	<u>313,520</u>	<u>27,282</u>

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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>101,039</u>	<u>93,732</u>	<u>48,897</u>	<u>243,668</u>	<u>84,391</u>
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
	<u>110,543</u>	<u>95,480</u>	<u>49,749</u>	<u>255,772</u>	<u>101,233</u>
Analysis by fund					
Unrestricted funds	7,074	-	-	7,074	37,031
Restricted funds	103,469	95,480	49,749	248,698	64,202
	<u>110,543</u>	<u>95,480</u>	<u>49,749</u>	<u>255,772</u>	<u>101,233</u>
For the year ended 31 March 2020					
Unrestricted funds	37,031	-	-		37,031
Restricted funds	27,305	23,906	12,991		64,202
	<u>64,336</u>	<u>23,906</u>	<u>12,991</u>		<u>101,233</u>

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.

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>4,924</u>	<u>7,180</u>	<u>12,104</u>	<u>5,721</u>	<u>11,121</u>	<u>16,842</u>
Analysed between						
Charitable activities	<u>4,924</u>	<u>7,180</u>	<u>12,104</u>	<u>5,721</u>	<u>11,121</u>	<u>16,842</u>

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	<u>1</u>	<u>3</u>

Employment costs

	2021 £	2020 £
Wages and salaries	<u>129,974</u>	<u>75,094</u>

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

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Debtors

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

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
	<u>25,077</u>	<u>8,742</u>

BAAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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:

	Balance at 1 April 2019 £	Movement in funds			Transfers £	Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
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

BAAG (BRITISH AND IRISH AGENCIES AFGHANISTAN GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2021	2021	2021	2020	2020	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
	<u>38,102</u>	<u>68,698</u>	<u>106,800</u>	<u>26,171</u>	<u>3,876</u>	<u>30,047</u>

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).