



## Aryana Aid Trustee's Annual Report 2017



**UK Charity Registered No. 1130232**

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**Blue – Ray House Unit 1 / 62, Alexandra Road Enfield Middlesex London EN3 7EH**

The Committee members submit financial report of the Charity for the financial year - ended 31 March 2017.

### **Trustees and statutory directors**

The names of the charity trustees throughout the year and at the date of this report are:

Mr. Syed Raza	Chairman
Mr. Abdul Hadi	Treasurer
Mr. Abdul Basit	Project Manager
Mr. Abdul Hadi Safai	
Mr. Gais Malekzateh	

### **Charity Registered No. 1130232**

**Registered Office. Unit 1 / 62 Alexandra Road Enfield Middlesex London EN3 7EH**

### **Finance Principal Activities:**

Aryana Aid Charity is a none-profit organisation which has authority under Charity Act 2001, subject to compliance with the Act, the Charitable Fundraising Regulation 2015 to raise funds for the welfare and development of widows and orphans primarily in Afghanistan.

It raises funds through personal and corporate donations, towards development of water sanitation Project, widow family sponsorships , orphan sponsorship, Health Mobility Support ( wheelchair distribution program ) winter packs, food Packages and Emergency shelters to displaced Refugees and special qurbani - ( Sacrificing of animals ) and Eid gift distribution events among the orphans in Eid festival across Afghanistan.

**The fulfilment of the above objectives is enshrined in our mission statement: -**

“To be at the forefront in delivering relief from poverty, and the provision of education across Afghanistan. To provide an ethical service for the collection and distribution of funds in an effective, efficient, transparent and wholly accountable manner”

**Our vision is:**

To see Muslim NGOs become recognised as sector leaders; to cooperate with each other and external stakeholders whilst continuing to improve people’s lives across the world.

To be 'Inspired by the values of our faith, Aryana Aid is working towards tackling the root causes of poverty and creating a fairer world for everyone. We believe that every human being has the right to an education, access to clean water and food and the means to support themselves, their family and their community.

**Our mission:** is to establish a healthy, accountable, effective and professional Muslim Charitable sector in the UK and Afghanistan through good governance, conducting research, forming partnerships, enhancing cooperation, capacity building, and sharing experiences and ideas.

Our aims and objectives are a reflection of our beliefs. At Aryana Aid, we believe that: - everyone, irrespective of race, colour or faith has the fundamental right to a life of dignity, free of poverty and oppression.

Poverty can and must be eradicated, as it exists primarily due to the unjust distribution of resources.

By working directly with poor communities we can bring about positive changes from within those communities. Literacy, education and job-skills training are fundamental to the development of needy communities and are the most effective tool for empowering the poor to break out of poverty.

It is our duty to assist impoverished people in times of crisis such as war or natural disaster.

The trustees review the aims, objectives and activities of the charity each year. This report will look at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

## **Public benefit statement**

The section of the report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set, The Trustees have concluded that:

The aims of the Charity continue to be charitable:

The aims and work done give identifiable benefits to the charitable sector both directly and indirectly to individuals in needs.

The benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay and there is no detriment or harm arising from the aims or activities.

## **STRATEGIC REPORT**

### **Review of achievements and performance for the year**

The Trustees of Aryana Aid, in acknowledging with deep gratitude the hard work of our dedicated staff and volunteers and the unwavering commitment of our supporters and donors are pleased with the progress made by the charity during the year beginning 1st April 2016 to 31st March 2017.

In fulfilling our objectives in accordance with our mission to be at the forefront in delivering relief from poverty, our aim is being realised through the efficient response of our teams to reaching those most in need in places across Afghanistan, as well responding to emerging crises like the plight of internal displaced refugees escaped from war - zones in Afghanistan

The success of strategy to respond efficiently and quickly to reach those in need has been seen very clearly on the ground with lives being saved and beneficiaries in these regions having their basic needs met. Emergency interventions such as these are part of the immediate and short-term strategies to meet the objectives of Aryana Aid in accordance with its mission and in fulfilment of its vision.

Our development programmes in education as well as the provision of clean water and sustainable livelihoods aim to provide long term solutions to relieving poverty and waterborne diseases, as well as education to those in need with a special focus on orphans.

These projects also continue to serve an increasing number of individuals and widow families across some of the most deprived areas across Afghanistan.

The Water Sanitation and Hygiene (WASH) programme of Aryana Aid has evolved, in order to provide increased access to safe drinking water as well as promoting health and hygiene through training and awareness, ultimately leading to a reduction in water borne diseases in the target communities.

The participatory and consultative approach in the design of our safe water and sustainable livelihoods programmes allows not only engagement of all stakeholders but ensures that services and resources are appropriately managed and maintained by local leaders and Community Based Organisations.

Education remains at the core of Aryana Aid's long-term development work and 2017 saw further improvements at Aryana Aid schools in terms of infrastructure and the quality of care and education they deliver. The monitoring of performance in our schools has become more standardised and robust, and is

beginning to show remarkable improvements in the standards of all of the locations in which the new monitoring procedures have been implemented most notably in Pakistan and Afghanistan.

We believe that by providing education, clear water and sustainable livelihoods, beneficiaries can be lifted out of poverty and their health and mental well-being improved. At home in the UK and Afghanistan, Aryana Aid's Community Development team has carried out a range of projects, partnering with Gift for Humanity Organisation in supporting the needy people in the rural areas in the regions.

## **Objectives, Vision, Mission and Activities**

### **Aryana Aid objectives are:**

The relief of poverty anywhere in Afghanistan and Pakistan, and in particular amongst those affected by natural disasters or by wars and other conflicts, by the provision of financial or other assistance including medicines, hospitals, shelter, Educations, Training and food;

To advance education amongst those in need anywhere in Afghanistan, with particular regard to orphans.

The advancement of Islamic faith through education and the promotion of interreligious harmony through dialogue and cooperation with other faiths and traditions.

## **Significant Changes**

No significant change in the nature of these activities occurred during the year.

## **Operating Result**

The surplus from ordinary activities of the Charity for the financial year amounted to £1,515 (2016: £ 171).

## **Summary of operations 2016-2017**

### **Evaluation and Effectiveness**

**Aryana Aid charity has three key Strategic goals for the 2016-2019 periods:**

- **Goal 1: Empower Afghan women to make a positive and permanent impact on their lives and their community :**
- **Goal 2: Improve organisational effectiveness:**
- **Goal 3: Enhance relationships with donators:**

These goals reflect the organisation's commitment to transitioning from immediate aid assistance towards development programs that promote long term individual and community empowerment and capacity building through stronger organisational efficiency.

These goals form the basis for Aryana Aid Charity's evaluation of effectiveness for its operations. The projects implemented by Aryana Aid Charity in the 2016 - 2017 financial year emphasises this commitment to permanent change for our beneficiaries over welfare dependency.

The organisation conducts internal evaluations and reviews projects to monitor progress, risk management and beneficiary impact. Each project concept is developed and assessed on how its goal, objectives and outcomes align with the Strategic Plan.

The development of a Logical Framework for each project breaks down the objectives, outputs and outcomes for the project being delivered as well what means of verification and evidence is used to assess how well these are being achieved throughout the year.

These are reviewed regularly in consultation with project staff in Kabul to understand what is working and where changes can be made for better progress. Through regular communication with Aryana Aid Charity's Afghanistan office, qualitative and quantitative data is collected from each project site to assist in the evaluation of project effectiveness and beneficiary impact.

Aryana Aid is in the processes of implementing a regular reporting system for each project which monitors progress in relation to financial management, beneficiary impact, internal operations and learning and growth outcomes to achieve a well-rounded understanding of project progress and outcomes.

Aryana Aid encourages to reach out to the organisation should they wish to offer feedback or make a complaint about an aspect of Aryana Aid Charity's operations in UK or Afghanistan.

Aryana Aid Charity reviewed and updated its Complaints Handling Policy to make the process for reporting feedback and complaints easier and more inclusive. Aryana Aid Charity sees any complaint or feedback as a key way to make improvements within the internal operations of the organisation and the activities undertaken.

Aryana Aid Charity has maintained its strong development presence within Afghanistan for the 2016- 2017 financial year and has experienced positive progress for key projects. The year was a turning point for cementing the organisation's commitment to strong organisational operations leading to sustainable development work with long term positive impact for beneficiaries. Education, whether it is formal schooling, vocational training or early childhood development, has been a key focus for the organisation.

Aryana Aid Charity has expanded operations into a new province this year with the opening of a community more centres in Ghazni province that offers learning and social networking opportunities for 85 widows in the local area whilst also providing regular access to nutritious fruit and vegetables for the widows' families. The opening of the Kabul Education Centre during the financial year has seen a rapid growth in attendance rate with the project being so popular with the local Kabul community that more teaching staff have been hired to accommodate demand.

Education project for the children commenced with 1090 number of children attending school comprised of (660 girls / 430 boys) to the end of financial year, The children education centre has been expanded. This ensures that more children can receive the social, educational and mental development offered by early education that eases the transition into formal schooling year.

This project has been so successful that Aryana Aid Charity has commenced work to open another centre at the coming months.

## **Financial Health**

The 2016-2017 fundraising year saw Aryana Aid Charity generate more than £ 97,500 in revenue as per the budgetary expectations of the organisation. This has allowed us to maintain our aid and development work within Afghanistan and Pakistan despite adverse conditions including other prominent international crises being the focus of international attention and a declining exchange rate between the Australian and United States currencies.

Aryana Aid Charity introduced a number of cost saving measures within our UK office to ensure the organisation's commitment to our beneficiaries in Afghanistan remained strong and the impact of the declining exchange rate had a minimum impact.

Aryana Aid Charity's operating ratios are quite healthy and as of the end of financial year the organisation's cash balance is sufficient to cover at least 3 months of actual expenses required to operate the organisation.

## **Future developments**

The Charity expects to maintain the present status and level of operations and hence there are no likely developments in the Charity's operations. After Balance Date Events No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Charity, the results of those operations or the state of affairs of the Charity in future financial years.

## Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
<b>Fixed assets</b>			
Tangible assets (Note 8)	B01	2,521	2,966
	B02	-	-
Investments (Note 9)	B03	-	-
<b>Total fixed assets</b>	B04	2,521	2,966
<b>Current assets</b>			
Stock and work in progress	B05	-	-
Debtors (Note 10)	B06	-	-
(Short term) investments	B07	-	-
Cash at bank and in hand	B08	26,218	7,608
<b>Total current assets</b>	B09	26,218	7,608
<b>Creditors: amounts falling due within one year</b> (Note 11)	B10	-	-
<b>Net current assets/(liabilities)</b>	B11	26,218	7,608
<b>Total assets less current liabilities</b>	B12	26,218	7,608
<b>Creditors: amounts falling due after one year</b> (Note 11)	B13	-	-
Provisions for liabilities and charges	B14	-	-
<b>Net assets</b>	B15	28,739	10,574
<b>Funds of the Charity</b>			
Unrestricted funds	B16	27,224	27,053
Designated funds	B17	1,515	171
<b>Total unrestricted funds</b>		28,739	27,224
Restricted income funds (Note 12)	B18	-	-
Endowment funds (Note 12)	B19	-	-
<b>Total funds</b>	B20	28,739	27,224

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
Mr <i>Syed Raja</i>	24/04/2017
Mr <i>Abdul Hadi</i>	24/04/2017



## Note 1 Basis of preparation

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

**Give details in this box of any material changes that have been made.**

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**Give details in this box of any material changes that have been made.**

§§ if no changes have been made to accounts for previous periods then delete these words.



Charity Name: ARYANA AID		Charity No: 1130232		<b>CC39a</b>
<b>Annual accounts for the period</b>				
Period start date	01/04/2016	<b>To</b>	Period end date	

### Section A Statement of financial activities

Descriptions by natural category	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
Donations, legacies and Grants		97,516	-	-	97,516	106,037
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total incoming resources</b>	S01	97,516	-	-	97,516	106,037
<b>Resources expended (Notes 4-7)</b>						
Donations and Grants		85,281	-	-	85,281	89,942
Cost of fundraising events		2,184	-	-	2,184	4,866
Rent, rates and Insurance		4,900	-	-	4,900	4,800
Wages, salaries, pensions and NI		-	-	-	-	-
bank charges and interest		418	-	-	418	330
telephone postage and stationery		1,933	-	-	1,933	4,718
depreciation		445	-	-	445	525
legal and professional fees		840	-	-	840	450
Repairs and maintenance		-	-	-	-	186
		-	-	-	-	-
		-	-	-	-	-
<b>Total resources expended</b>	S02	96,001	-	-	96,001	105,817
<b>Net incoming/(outgoing) resources before transfers</b>	S03	1,515	-	-	1,515	220
<b>Gross transfers between funds</b>	S04	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S05	1,515	-	-	1,515	171
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
<b>Net movement in funds</b>	S08	1,515	-	-	1,515	171
<b>Total funds brought forward</b>	S09	27,224	-	-	27,224	27,053
<b>Total funds carried forward</b>	S10	28,739	-	-	28,739	27,224

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

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**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

Analysis	Unrestricted £	restricted £	This year £	Last year £
Donation			97,516	106,037
			-	-
			-	-
			-	-
<b>Total</b>			97,516	106,037
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-

## Section C

## Notes to the accounts

(cont)

## Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	Unrestricted £	restricted £	This year £	Last year £
Cost of fundraising events	Travelling and subsistence			-	596
	IT costs			298	1,618
	Advertisement			1,781	4,270
	Subscription			105	-
				-	-
				-	-
				-	-
	<b>Total</b>			<b>2,184</b>	<b>6,484</b>
Rent, rates and Insurance	Rental charge for the year			4,900	4,800
				-	-
				-	-
				-	-
				-	-
				-	-
				-	-
	<b>Total</b>			<b>4,900</b>	<b>4,800</b>
telephone postage and stationery	Telephone			979	830
	Stationary & printing			954	186
				-	-
				-	-
				-	-
				-	-
				-	-
	<b>Total</b>			<b>1,933</b>	<b>1,016</b>
bank charges and interest	Bank charges			418	379
				-	-
				-	-
				-	-
				-	-
				-	-
				-	-
	<b>Total</b>			<b>418</b>	<b>379</b>

**Note 5** Details of certain items of expenditure**5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £

**Section C** **Notes to the accounts** **(cont)**

**Note 6** **Paid employees**  
*Please complete this note if the charity has any employees.*

**6.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	-	-

**6.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work	-	-
	-	-
	-	-
<b>Total</b>	-	-

**6.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

**Note 7 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**7.1 Total value of grants**

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount	Total amount
	£	£
Donation	85,281	89,942
	-	-
	-	-
	-	-
	-	-
	-	-
<i>Total</i>	<b>85,281</b>	<b>89,942</b>

**7.2 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
<i>Total grants to institutions</i>		<b>-</b>



**Section C** **Notes to the accounts** **(cont)**

**Note8** **Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	5,870	-	-	5,870
Additions	-	-		-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	5,870	-	-	5,870

**8.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	2,904	-	-	2,904
Depreciation charge for year	-	-	445	-	-	445
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	3,349	-	-	3,349

**8.3 Net book value**

Brought forward	-	-	2,966	-	-	2,966
Carried forward	-	-	2,521	-	-	2,521

**8.4 Revaluation**

*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 9 Investment assets**

*Please complete this note if the charity has any investment assets.*

**9.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost <b>Less:</b> disposals at carrying value <b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**9.3 A breakdown of the income from investments agreeing with SOFA.**

**Analysis of investments**

	9.2 Market value at year end £	9.3 Income from investments for the year £
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**9.4 Material investment holdings**

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
<b>Total</b>	-

**Note 10 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 11 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

**11.1 Analysis of creditors**

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	-	-	-	-

**11.2 Security over assets**

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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**Section C** **Notes to the accounts** **(cont)**

**Note 12 Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**12.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions

**12.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**12.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

**12.4 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	-	-	-	-
Investments	-	-	-	-
Net current assets	-	-	-	-
Creditors due in more than one year and provisions				
<b>Total net assets</b>	-	-	-	-

**Note 13 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**13.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

**13.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**13.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 14****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
ARYANA AID

On accounts for the year  
ended

31 MARCH 2017

Charity no  
(if any)

1130232

Set out on pages

(remember to include the page numbers of additional sheets)

Respective  
responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent  
examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

*Nora Zunun*

Date:

24/04/2017

Name:

NORA C ZUNUN ACPA

Relevant professional  
qualification(s) or body  
(if any):

CERTIFIED PUBLIC ACCOUNTANTS ASSOCIATION

<b>Address:</b>	SUITE 1 ATLANTIC BUSINESS CENTRE
	1 THE GREEN
	LONDON E4 7ES

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.



**Give here brief details of any items that the examiner wishes to disclose.**