

**AFGHAN WOMEN'S EDUCATIONAL CENTRE
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

CONTENTS:

1. BOARD LETTER
2. INDEPENDENT AUDITOR'S REPORT
3. FINANCIAL STATEMENTS

Ref: 45/2022
August 10, 2023**The Board of Directors,
Afghan Women's Educational Centre (AWEC),
KABUL**Part A Khoshhal Khan Mena Road #1
Street # 2 House # 8 Near to Jaber
Bin- e- Hayyan Private School,
Kabul - AfghanistanT: +93-783-575279
F: +93-700-788049info@btafg.com
www.btafg.com**RE: AUDIT CLOSING LETTER
FOR THE YEAR ENDED DECEMBER 31, 2022**

Dear Sir,

We have been assigned the external audit of Afghan Women's Educational Centre ("The Organization") for the period as cited above, we have recently completed our field work for the above period. In planning and performing our procedures for the organization, we consider financial figures as base line for our assessment.

Please find enclosed Draft Financial Statement of Afghan Women's Educational Centre, duly initialed by us for identification purposes, a list of all Journal entries we have proposed for incorporating adjustments in trial Balance provided to us to reach at enclosed Financial Statement closing figures, and a draft of our report we will be signing once requirements in ensuing paragraph will be completed and documents to this effect will be provided to us.

We consider that non provision of requirement as listed below may compel us to modify our opinion as elaborated in attached report drafted based on consideration that all matters will be settled as required by us.

1. Approved and signed:
 - a. Financial Statement(s) as attached with this letter duly identified through initials.
 - b. Signed and issued Representation letter, by duly authorized persons.
 - c. Approval of board regarding following key figures

Amounts in USD

i. Employee benefit charged for the year:	705,462
ii. Employment Benefit Payable:	42,051

2. Confirmation and replies of significant circularization.

These financial statements shall remain and deemed un-audited unless these have been approved by Board and signed by Executive Director and Finance Manager authorized to do so on its behalf, and audit report on these financial statements has been signed by us.

2. Responsibilities of Auditors and Board in relation to Financial Statements

Responsibilities of independent auditors in an audit engagement of financial statements are explained in International Standards on Auditing. While auditors are responsible for forming and expressing an opinion on financial statements, responsibility for their preparation in accordance with requirements of approved accounting standards is that of management and Board. Their responsibilities include maintenance of adequate accounting records and internal controls, selection and application of accounting policies and safeguarding of assets of organization. Audit of financial statements does not relieve management and Board of these responsibilities. Accordingly, our examination of books of account and records should not be relied upon to disclose all errors or irregularities, which may be material in relation to financial statements.

BTMIG

3. Matters for Board's attention

We have described in ensuing paragraphs our significant observations and findings resulting from audit of financial statements that we believe require your attention on priority basis:

3.1 Responses to confirmations

As part of our audit procedures, we circularized confirmation requests for the balances held with various counterparties as at December 31, 2022. We have not received the responses from following:

Donor's Confirmation	3 confirmations out of 11 sent
Bank Confirmation	4 confirmations out of 5 sent

Although we have performed alternative procedures to verify these balances, we nevertheless recommend that the management should follow up with the parties to confirm their respective balances as at December 31, 2022. We also recommend that management should seek periodic balance confirmation from its customers and differences, if any, should be investigated and reconciled.

3.2 Representation on fraud

Management has represented to us that no case of fraud or error has been brought to their knowledge which have occurred during the year and which could have a material effect on these financial statements.

3.3 Representation on Contingencies and commitments

Management has informed us that there is no contingencies and commitments other than disclosed in the financial statements.

We shall be pleased to proceed with finalization of this audit as soon the above requirements are completed and we will provide you signed report from our side with a memo of any significant observations we may has encountered during our field of audit.

Lastly we intend to appreciate the cooperation and courtesy extended to us by your team during the course of Audit and the assistance provided by you from time to time.

Yours Truly,

Baker Tilly Mehmood Idrees Qamar
Baker Tilly Mehmood Idrees Qamar
Chartered Accountants

Kabul, Afghanistan

INDEPENDENT AUDITOR'S REPORT**To the Board of Directors of Afghan Women's Educational Centre (AWEC)****Opinion**

We have audited the financial statements of **Afghan Women's Educational Centre** which comprise the statement of financial position as at December 31, 2022, and the statement of receipt and expenditures, statement of changes in accumulated funds and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with accounting policies mentioned in note 3 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with accounting policies described in note 3 to financial statements, and for such internal control as management determines 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, management is responsible for assessing the Organization'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 management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

BTMIA

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 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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated with management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BakerTilly Mehmood Idrees Qamar
Baker Tilly Mehmood Idrees Qamar
Chartered Accountants

Engagement Partner
Muhammad Abdur Rub Khan

Date: August 10, 2023
Place: Kabul, Afghanistan

**AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022**

	NOTE	31-Dec-22 USD	31-Dec-21 USD
<u>ASSETS:</u>			
Current Assets			
Receivable from donors	4	166,362	212,829
Cash in transit		183	287
Advances & prepayments	5	17,187	12,749
Cash and bank balances	6	894,285	520,840
		1,078,016	746,705
TOTAL ASSETS		1,078,016	746,705
<u>ACCUMULATED FUNDS AND LIABILITIES</u>			
Accumulated Fund			
Accumulated fund		302,278	288,254
Current Liabilities			
Payable to donors	7	82,838	12,532
Unutilized fund	8	544,467	154,441
Accrued and other liabilities	9	148,433	291,478
		775,738	458,451
Contingencies and Commitments	10	-	-
TOTAL FUNDS AND LIABILITIES		1,078,016	746,705

The annexed notes from 1 to 17 form an integral part of these financial statements.


FINANCE MANAGER


EXECUTIVE DIRECTOR

BTMIQ



AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
STATEMENT OF RECEIPT AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTE	Restricted Fund	General Fund	2022	Restricted Fund	General Fund	2021
				USD			USD
Income							
Grants from donors	11	2,734,357	-	2,734,357	1,263,486	-	1,263,486
Other income	12	-	46,212	46,212	99	43,888	43,987
Total Income		2,734,357	46,212	2,780,569	1,263,585	43,888	1,307,472
Expenditure							
Program cost	13	2,763,505	-	2,763,505	1,285,641	-	1,285,641
Expenses from AWEC Own Fund	14	-	16,723	16,723	-	23,708	23,708
Exchange (Gain)/Loss		-	(13,683)	(13,683)	-	10,891	10,891
Total Expenditure		2,763,505	3,040	2,766,545	1,285,641	34,599	1,320,240
Net surplus/(deficit) for the year		(29,149)	43,172	14,023	(22,056)	9,288	(12,768)

The annexed notes from 1 to 17 form an integral part of these financial statements.



FINANCE MANAGER



EXECUTIVE DIRECTOR



BTMIQ

AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
 STATEMENT OF CHANGES IN ACCUMULATED FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTE	Restricted Fund	General Fund	Total USD
Balance as at December 31, 2020		(141,999)	(31,115)	300,205
Surplus/(Deficit) for the year		(22,056)	9,288	(12,767)
Net effect of rectification in receivable & payable		817	-	817
Balance as at December 31, 2021		(163,238)	(21,827)	288,254
Surplus/(Deficit) for the year		(29,149)	43,172	14,023
Balance as at December 31, 2022		(192,387)	21,345	302,278

The annexed notes from 1 to 17 form an integral part of these financial statements.



 FINANCE MANAGER



 EXECUTIVE DIRECTOR



BTMIQ

AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTE	31-Dec-22 USD	31-Dec-21 USD
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Net surplus/(deficit) for the year		14,023	(12,768)
Adjustment for rectification in receivable and payable		-	817
Exchange (Gain)/Loss		-	-
Net surplus/ (deficit) before changes in working capital		14,023	(11,951)
<u>Working capital changes:</u>			
<u>(Increase) / Decrease in current assets</u>			
Receivable from donors		46,467	(16,352)
Cash in transit		104	(287)
Advances & prepayments		(4,437)	17,285
		42,134	646
<u>Increase / (Decrease) in current liabilities</u>			
Payable to donors		70,306	7,108
Unutilized fund		390,027	(142,021)
Accrued and other liabilities		(143,045)	244,456
		317,287	109,543
Net Cash flows from working capital changes		373,444	98,239
Net Cash Flows form Operating Activities		373,444	98,239
CASH FLOWS FROM INVESTING ACTIVITIES			
		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
		-	-
Net Increase in cash and cash equivalents		373,444	98,239
Cash and cash equivalents at the beginning of the year		520,840	422,601
Cash and cash equivalents at the end of the year		894,285	520,840

The annexed notes from 1 to 17 form an integral part of these financial statements.


FINANCE MANAGER


EXECUTIVE DIRECTOR



BTMIQ

**AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

1. Corporate Information

Afghan Women's Educational Centre (the organization) is a non governmental, non political and not for the profit organization established in 1991 by a group of educated afghan women who rallied together to address the lack of facilities for Afghan refugees in Islamabad/Rawalpindi Area. It was the first non-profit organization to mobilize scattered refugee women in and around Islamabad. The centre provided a place for women to meet, as well as offering classes in literacy, tailoring, English language, women's rights awareness and computer training.

The organization's registration was renewed on 15 February 2006 under the registration no.440 with Ministry of Economy's NGO's Department. Registered office of the Organization is House number 12, Samad-e-wakil Street , Pole-e-Sorkh, Kart-e-4, Kabul, Afghanistan.

In recent years the organization has expanded its activities to include peace-building education, in refugee camps in Peshawar, Quetta and in parts of Kabul; capacity building for women-headed, NGO'; a school for girls in Kabul to enable them to catch up on education missed during the Taliban years; and a small project focusing on one-off support and needs assessment for widows in Kabul.

2 BASIS OF PREPARATION

2.1 Statement of Compliance

These financial statements have been prepared by the management of the organization in accordance with Organization's specific requirements and reporting provisions of grant agreements signed with the donors.

2.2 Basis of Measurement

These financial statements have been prepared under historical cost basis of accounting, except for monetary assets and liabilities in currency other than reporting currency which are stated as per accounting policy of foreign currency transactions.

2.3 Functional and Presentation Currency

These financial statements are presented in US Dollars (USD), which is also the organizations' functional currency of the organization.

3. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied, unless otherwise stated.

3.1 Foreign Currency Transactions

Transactions in currencies other than reporting currencies are recorded in reporting currency (USD) at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities in foreign currencies are reported in USD at the rates of exchange approximating those prevalent at the period end date.

1 USD: 89.24 AFN

3.2 Capital Expenditure

Capital items purchased during the year are charged to donors as expense. However, a memorandum record is being maintained for the management purposes.

**AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

3.3 Taxation

The entity, being a non-profit organization, is exempt from income tax as per Afghanistan Income Tax Law. However, withholding taxes are deducted as per the said law on procurement of goods and services and duly deposited in the Government treasury.

3.4 Fund Accounting

Restricted funds are grants and contracts which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the entity for particular purposes. Revenue in case of restricted funds is recognized up to the extent of expenditure incurred for specific project when it is probable that grant will be awarded. Any surplus or deficit of funds actually received against the expenditure is recognized as deferred grant or receivable from donors respectively.

Unrestricted funds are donations received from donors who do not impose restrictions on the use of the funds. Consequently, there is no time restriction imposed as to when the funds can be used so the donations are recognized on receipt as revenue.

All other incomes are recognized in the income statement on receipt basis.

3.4 Expenditure

Expenditure is recognized on accrual basis of accounting. In accordance with accrual basis of accounting expenditure is accounted for when incurred rather than when paid.

3.5 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and at banks and other highly liquid instruments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

**AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	NOTE	2022 USD	2021 USD
4 Receivable from Donors			
Women leadership development project (WLD) Tetra	Annexure A	7,207	7,207
Anna Center - TDH	Annexure A	5,826	5,826
Women's Regional Network	Annexure A	-	14
The Safhe Jadid (NAPIII) Oxfam Canada	Annexure A	-	9,541
Support to Women in Kabul Parison (INL)	Annexure A	-	525
Women's Empowerment through Enterprise	Annexure A	-	6,068
Children In Crises (CiC)	Annexure A	-	12,525
Unicef (EIE project)	Annexure A	-	2,191
16 Days activism campaign	Annexure A	-	34
Afghan Women Network (AWN) Mina List II	Annexure A	-	774
The Liaison Office (TLO) CBC	Annexure A	19,500	53
Guldozai	Annexure A	-	13,830
AMPLIFYFY Change:Supporting Women's Right (Oxfam (Annexure A	-	73,062
Peace Project	Annexure A	-	289
Sida Peace Project	Annexure A	2,452	2,452
Education Can Not Wait (ECW)-ACCEL	Annexure A	39,981	39,981
Spotlight Initiative – Paktia, (UNICEF Spotlight)	Annexure A	24,896	4,044
BAAG	Annexure A	-	177
The Goldozi Project	Annexure A	-	13,167
TDH (SPDSWC)	Annexure A	-	7
US Embassy (She writes)	Annexure A	-	16,153
Advocacy for Raising Afghan People's Voice in the National Peace Process	Annexure A	4,870	4,870
CAFOD	Annexure A	-	40
TDH _ New	Annexure A	36,509	-
GN	Annexure A	10,442	-
Short Term Measure Service 'Integrated legal Aid for Vulnerable Afghan Citizens'	Annexure A	4,808	-
NCA	Annexure A	7,152	-
AWEC	Annexure A	2,720	-
		166,362	212,829
5 Advances & Deposits and prepayments			
Advance for operations		4,819	1,756
Advance to suppliers		-	115
WH Tax		1,825	-
Advance against Salary		97	421
Security deposit	5.1	807	807
Prepayment		1,449	1,924
Other receivables		8,190	7,727
		17,187	12,749
5.1 Amount deposited to AWCC for top up card.			
6 Cash and Bank Balances			
Cash in hand	6.1	9,387	13,325
Cash at bank	6.2	868,092	489,128
Cash at Sarafi	6.3	16,806	18,387
		894,285	520,840

AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTE	2022 USD	2021 USD
6.1 Cash in Hand			
Cash in Hand Mazar USD		-	39
Cash in Hand Head office USD		499	5,199
Cash in Hand Head office AFN		1,112	5,436
Cash in Hand Paktia AFN		269	1,491
Cash in Hand Mazar AFN		799	126
Cash in Hand Jalalabad AFN		1,326	468
Cash in Hand Herat AFN		930	377
Cash in Hand Khost AFN		218	188
Cash In Hand Parwan AFN		2,967	-
Cash In Hand Kandahar AFN		69	-
Cash In Hand Logar AFN		24	-
Cash in Hand Paktika AFN		1,173	-
		9,387	13,325
6.2 Cash at Bank			
Alfalah Bank USD- Acc No. 02800044		197,546	199,544
AIB Bank EUR- Acc No. 0505303000480013		4,131	5,661
AIB Bank EUR AWEC/Private Amplify Change- Acc		4	218
Kabul Bank AFN- Acc No. 60027791		11	10
Kabul bank Mazar AFN- Acc No. 532763		2,292	1,974
AIB AFN- Acc No. 0505301000480019		79,349	18,090
AIB AWEC private donors AFN- Acc No. 0526301000480000		4,274	16,846
AIB USD- Acc No. 0505302000480016		462,963	216,983
AIB AWEC private donor USD- Acc No. 0526302000480000		13,120	7,476
Kabul bank Jalal Abad AFN-Acc No. 60672686		3,712	3,196
Azizi Bank AFN Acc No. 000101101878602		4,995	1,695
Kabul bank Hirat AFN		5,702	4,910
Azizi Bank Paktika AFN		799	710
Azizi Bank Badakhshan AFN Acc No. 003801101725332		13,479	11,643
FMF Bank AFN		72,030	-
FMF Bank USD		3,510	-
Azizi Bank Paktia AFN- Acc No. 00420/11/003242/85		174	171
		868,092	489,128
6.3 Cash at Sarafi			
Firoz & Farmoz Sarafi A/C USD		111	222
Sherin Agha Sarafi A/C USD		16,695	11,195
MSP (Sarafi) AFN		-	6,970
		16,806	18,387.15

AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTE	2022 USD	2021 USD
7 Payable to donors			
Norwegian Church Association	Annexure A	4,183	4,183
Provision of quality education for children in JRC Kabul	Annexure A	-	870
TLO/SIDA	Annexure A	-	272
CAFOD	Annexure A	-	1,031
Provision of Protection and Wash Services in Badakhshan Province (NCA)	Annexure A	-	6,078
Flood Response Logar	Annexure A	3,163	-
GNWP	Annexure A	1,823	-
Roll Over	Annexure A	1,784	-
TDH Emergency _ New	Annexure A	4,452	-
Anna Donation	Annexure A	31,264	-
CAFOD HACAF	Annexure A	1,890	-
NCA	Annexure A	4,368	-
Provision of wash facilities for CBE children and Communities in Khost province (OCHA)	Annexure A	29,910	-
UK-Street Child COVID-19	Annexure A	-	99
		82,838	12,532
8 Unutilized Fund			
Anna Donation	Annexure A	-	31,315
UNICEF N/L	Annexure A	166,068	-
EQR _ Paktika	Annexure A	194,178	-
CAFOD-HELA	Annexure A	55,323	-
ICRA	Annexure A	115,662	-
Provision of wash facilities for CBE children and Communities in Khost province (OCHA)	Annexure A	-	29,910
Cristian Aid (CAID) SDG project	Annexure A	-	757
AWEC	Annexure A	-	8,029
Gul Makai (Malala Fund)	Annexure A	-	14,979
The Safhe Jaded (CAFOD Afghan NAP)	Annexure A	-	19,700
Covid-19 AAWA	Annexure A	-	149
CAFOD (OCBP)	Annexure A	-	101
UN Women (Lead Partner AWN)	Annexure A	-	803
UNICEF Covid 19	Annexure A	13,237	26,662
USDOS (She writes)	Annexure A	-	22,035
		544,467	154,441
9 Accrued and other liabilities			
Salaries payable		42,051	105,247
Tax Payables		679	12,818
Account Payable		7,198	134
Office Rent Payable		1,127	6,363
Accrued Expenses		62,814	166,188
Other Payable		34,564	729
		148,433	291,478

**AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	NOTE	2022 USD	2021 USD
10 Contingencies and commitments			
The Organization has no contingencies and commitments at the end of the year.(2021: nil)			
11 Grants from Donors			
Fund available for use		3,195,031	1,217,629
Add: Receivables from donors		166,362	212,829
Less: Payables to donors		(82,838)	(12,532)
Less: Unutilized grants		(544,467)	(154,441)
Add: Receivable from donor written off		50,613	-
Less: Payable to donor & unutilized fund written off		(64,038)	-
Add: Adjustments		13,693	-
		<u>2,734,357</u>	<u>1,263,486</u>
12 Other Income			
Donation from Individuals	12.1	-	5,425
URF Awec Fund	12.2	-	99
Payable to donors and unutilized fund written off		44,236	-
Other Income		1,976	38,463
		<u>46,212</u>	<u>43,987</u>
12.1 Donation from Individuals			
It includes donation from any person who wants to support AWEC operations, It can be AWEC own staff, outsiders paying zakat.			
12.2 URF AWEC Fund			
Unrestricted fund (URF) donations from AWEC staff paid for stability of organization in case of shortfall in funds from donors.			
13 Program cost			
Salaries wages and other benefits		705,462	491,980
Operational expenses		297,757	116,330
Capital expenditure		85,920	8,916
Program Implementation Cost		1,592,963	623,612
Travel Cost		11,894	4,027
Professional charges		24,490	17,525
Cash distribution		-	23,250
Other expenses (including receivable from donors written off)		45,018	-
Total Program Cost		<u>2,763,505</u>	<u>1,285,641</u>

**AFGHAN WOMEN'S EDUCATIONAL CENTRE (AWEC)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE	2022 USD	2021 USD
14 AWEC contribution to projects expenses		
Salaries wages and other benefits	3,138	7,370
Operational expenses	8,624	14,774
Capital expenditure	226	463
Travel	153	125
Professional charges	960	-
Program Implementation Cost	3,622	977
Total AWEC Contribution	16,723	23,708

15 Corresponding Figures

Corresponding figures have been rearranged or reclassified, where necessary, for the purpose of comparison. However, significant reclassification or restatement has been made.

16 General

Figures in these financial statements have been rounded off to the nearest US \$.

17 Date of Authorization For Issue

These financial statements were authorized for issue by the board on Aug 09 - 2023



 FINANCE MANAGER



 EXECUTIVE DIRECTOR



Afghan Women's Educational Center (AWEC)
Consolidated Donor Wise / Project Wise Fund Utilization Statement
For the year ended December 31, 2022

Annexure A

No	Project Title	Donor	Opening balance as at January 01, 2022			January 01, 2022 to December 31, 2022								Closing balance as at December 31, 2022		
			Receivable from donor	Unutilized Fund	Payable to donor	Funds Received	Total Funds available for use	Total Expenses	Return to Donor	Payable Written off	Receivable Written off	Adjustment	Exchange Gain/Loss	Receivable from donor	Unutilized Funds	Payable to donor
			A	B	C	D	E= A+B+C+D	F	G	H	I	J	K	L= E-F-G-H-I-J-K	L= E-F-G-H-I-J-K	L= E-F-G-H-I-J-K
1	AMPLIFY Change:Supporting Women's Right	Oxfam Canada	(73,062)	-	-	79,128	6,066	-	-	6,066.21	-	-	-	-	-	-
2	Support to street working children	ANNA Donation	-	31,315	-	-	31,315	51	-	-	-	-	-	-	-	31,264
3	AWEC	AWEC - Individual Donation	-	8,029	-	6,695	14,724	17,443	-	-	-	-	-	-	(2,720)	-
4	CAFOD	CAFOD - Individual Donation	-	-	1,031	-	1,031	-	-	1,031	-	-	-	-	-	-
5	BAAG	BAAG	(177)	-	-	-	(177)	-	-	-	-	177	-	-	-	-
6	Women's Empowerment through Enterprise Development	CAFOD (WED)	(6,068)	-	-	-	(6,068)	-	-	-	-	6,068	-	-	-	-
7	Organizational Capacity Building Project	CAFOD (OCBP)	-	101	-	-	101	-	-	-	-	101	-	-	-	-
8	Enabling resilience through peace building and economic development	CAFOD	(40)	-	-	-	(40)	-	-	-	-	40	-	-	-	-
9	The Safhe Jaded: Implementing the Afghan NAP 1325 by Linking Inclusive Security and Justice	CAFOD (Afghan NAP)	-	19,700	-	-	19,700	-	-	19,700	-	-	-	-	-	-
10	Humanitarian Assistance to Conflict-affected Families Paktika Province	CAFOD HACAF	-	-	-	74,192	74,192	85,995	-	-	-	13,693	-	-	-	1,890
11	Strengthening Local Impact in Realization of SDG in Afghanistan	Christian Aid (CAID)	-	757	-	-	757	-	-	757	-	-	-	-	-	-
12	The Safhe Jaded: Implementing the Afghan NAP 1325 by Linking Inclusive Security and Justice	Oxfam- NAPIII	(9,541)	-	-	-	(9,541)	-	-	-	-	9,541	-	-	-	-
13	Support to Afghan Women and Children in Conflict with the Law: Diversion, Rehabilitation and Reintegration	CIC	(12,525)	-	-	-	(12,525)	-	-	-	-	12,525	-	-	-	-
14	GOLDOZI	USAID_FHI -2 Mile Stone	(13,830)	-	-	23,063	9,233	9,145	-	88	-	-	-	-	-	-
15	The Goldozi Project	FHI 1 - 360	(13,167)	-	-	10,659	(2,508)	-	-	-	-	2,508	-	-	-	-
16	GN	Malala Fund (GMN)	-	14,979	-	-	14,979	25,421	-	-	-	-	-	-	(10,442)	-
17	Provision of Protection and Wash Services in Badakhshan Province	NCA	-	-	6,078	156,948	163,026	170,178	-	-	-	-	-	-	(7,152)	-
18	Protection and wash services to IDPs in Badakhshan province	Norwegian Church Association	-	-	4,183	-	4,183	-	-	-	-	-	-	-	-	4,183
19	Provision of wash facilities for CBE children and Communities in Khost province	OCHA Income	-	29,910	-	-	29,910	-	-	-	-	-	-	-	-	29,910
20	Advocacy for Raising Afghan People's Voice in the National Peace Process	SIDA	(4,869.63)	-	-	-	(4,870)	-	-	-	-	-	-	-	(4,870)	-
21	Violence against Afghan children	TDH (VAAC)	(5,826)	-	-	-	(5,826)	-	-	-	-	-	-	-	(5,826)	-
22	Refugee Project South Asia (RPSA) - Strengthening Women, Promoting Peace, Networking Across Border, Enabling Education; Better integration of Refugee and Internal Displaced Persons Inhost Community / BMZ	TDH BMZ	-	-	-	128,109	128,109	164,617	-	-	-	-	-	-	(36,509)	-
23	Paktika	TDH BMZ	-	-	-	48,184	48,184	43,732	-	-	-	-	-	-	-	4,452
24	Support for the Protection and Development of Street Working Children	TDH (SPDSWC)	(7)	-	-	-	(7)	-	-	-	-	7	-	-	-	-
25	Women leadership development project (WLD)	Tetra Tech	(7,207)	-	-	-	(7,207)	-	-	-	-	-	-	-	(7,207)	-
26	Support to Women in Kabul Prison (INL)	US Embassy	(525)	-	-	-	(525)	-	-	-	-	525	-	-	-	-
27	Women's Regional Network	WRN	(14)	-	-	-	(14)	-	-	-	-	14	-	-	-	-
28	Access to quality and Inclusive education for conflict affected children in Afghanistan. (EIE Project)	UNICEF EIE	(2,191)	-	-	-	(2,191)	-	-	-	-	2,191	-	-	-	-
29	Provision of quality education for children in JRC Kabul	UNICEF JRC	-	-	870	-	870	-	-	870	-	-	-	-	-	-
30	16 Days activism campaign	AWN	(34)	-	-	-	(34)	-	-	-	-	34	-	-	-	-
31	Just Future	The Liaison Office	(53)	-	-	5,027	4,974	24,527	-	-	-	53	-	-	(19,500)	-
32	Afghan Perception on Peace and Re-integration	TLO SIDA	-	-	272	-	272	-	-	-	-	272	-	-	-	-
33	UK-Street Child COVID-19	Street Child UK	-	-	99	-	99	-	-	99	-	-	-	-	-	-
34	Covid-19 AAWA	AAWA	-	149	-	-	149	-	-	149	-	-	-	-	-	-
35	She Writes	US Embassy (Sub)	(16,153)	-	-	-	(16,153)	-	-	-	-	16,153	-	-	-	-
36	PEACE Project	UN WOMEN	(289)	-	-	91,846	91,557	79,491	-	12,066	-	-	-	-	-	-
37	SIDA PECAE PROJECT	TLO	(2,452)	-	-	-	(2,452)	-	-	-	-	-	-	-	(2,452)	-
38	Steps Towards Enhanced Participation of Women in the Elections (STEPWE)/Minal List II	UN Women (Lead Partner AWN)	(774)	-	-	-	(774)	-	-	-	-	774	-	-	-	-
39	Steps Towards Enhanced Participation of Women in the Elections (STEPWE)/Minal List III	UN Women (Lead Partner AWN)	-	803	-	-	803	-	-	803	-	-	-	-	-	-
40	EDUCATION CAN NOT WAIT (ECW)-ACCEL	Save the Children	(39,981)	-	-	-	(39,981)	-	-	-	-	-	-	-	(39,981)	-
41	Mitigating the effects of COVID-19 through nutrition, wash, and protection	UNICEF	-	26,662	-	204,121	230,782	217,545	-	-	-	-	-	-	-	13,237
42	Spotlight Initiative - Paktia, Afghanistan	UNICEF Spotlight	(4,044)	-	-	118,063	114,019	138,915	-	-	-	-	-	-	(24,896)	-



43	She writes	USDOC	-	22,035	-	-	22,035	-	-	22,035	-	-	-	-	-	
44	related to child rights are developed and integrated across	UNICEF				575,181	575,181	409,114	-	-	-	-	-	166,068	-	
45	Emergency Response to the Affected Families in Khost and Paktia (EOR-KHO&PKA)	NCA	-	-	-	471,429	471,429	277,251	-	-	-	-	-	194,178	-	
46	Emergency WASH Services to IDPs and Vulnerable Host Communities	NCA	-	-	-	196,946	196,946	192,577	-	-	-	-	-	-	4,368	
47	Short Term Measure Service 'Integrated legal Aid for Vulnerable Afghan Citizens'	GIZ	-	-	-	-	-	4,808	-	-	-	-	(4,808)	-	-	
48	CAFOD-HELA	HELA	-	-	-	67,000	67,000	11,677	-	-	-	-	-	55,323	-	
49	Emergency Response to the Flood Effectuated families in Logar Province	NCA	-	-	-	162,498	162,498	159,335	-	-	-	-	-	-	3,163	
50	Integrated Community Resilience Action (ICRA) - UNDP	NCA	-	-	-	160,000	160,000	44,338	-	-	-	-	-	115,662	-	
51	GNWP	GNWP	-	-	-	7,637	7,637	5,814	-	-	-	-	-	-	1,823	
52	Protection and wash services to IDPs (men, women, Girls and boys) in Badakhshan province / roll over	NCA	-	-	-	128,481	128,481	126,697	-	-	-	-	-	-	1,784	
53	Vocational /Capacity building program Balkh	UNOPS	-	-	-	305,154	305,154	305,154	-	-	-	-	-	-	-	
54	Distribution of Grants to 23 SMEs Herat province	UNOPS	-	-	-	220,529	220,529	220,532	-	-	3	-	-	-	-	
Grand Total			(212,829)	154,441	12,532	3,240,888	3,195,031	2,734,357	-	64,038	50,613	13,693	-	(166,362)	544,467	82,838

BTMIQ