

BAHA'I AGENCY FOR SOCIAL AND ECONOMIC DEVELOPMENT - UNITED KINGDOM

England & Wales - Charity number 1029888

Details

Other names B A S E D - U K, BASED-UK

Status Registered

Legal form Trust

Registered 1993-12-08

Register [View on the Charity Commission register](#)

Contact

Address 27 Rutland Gate
London
SW7 1PD

Phone 07916135850

Email baseduk@gmail.com

Website www.baseduk.org

Activities

Objects: RELIEF OF POVERTY AND ADVANCEMENT OF EDUCATION

Activities: BASED-UK exists to foster and support social and economic development learning and action as part of the Baha'i International Community's commitment to building a more unified, equitable and ever-advancing global civilisation. BASED-UK partners with local organisations overseas to assist them in enlarging the scope of their activities by channelling financial resources to them.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Eswatini
- Honduras
- Mongolia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£68,903	£65,789	-	-
2024-03-31	£26,373	£32,375	-	-
2023-03-31	£76,350	£89,351	-	-
2022-03-31	£56,710	£42,372	-	-
2021-03-31	£64,940	£64,564	-	-

Trustees

Name	Role	Appointed
Dr HELENA HASTIE		2013-04-01
Dr Wendy Cunningham Momen MBE		2024-02-29
Laura Andrea Sanchez Behar		2025-06-01
Nicholas Nabil Tebogo Rawhani		2023-09-01
Samantha Leader		2025-06-01
Sean Hinton		2023-07-20

BAHA'I AGENCY FOR SOCIAL AND ECONOMIC DEVELOPMENT - UNITED KINGDOM

England & Wales - Charity number 1029888

Accounts

BASED-UK Annual Report April 2024-March 2025

Membership: Dr Wendi Momen, Mr Nicholas Rawhani, Mr Sean Hinton and Mrs Ramona-Liza Cleasby and Dr Helena Hastie

The trustees continued to support two projects throughout the year, the Setsembiso Sebunye Foundation in Eswatini and the Bayan Association in Honduras.

Fundraising activities increased during the year, with an annual income of £68,903. A total of £26,373 being received in donations and grants. £40,000 of this was a grant from the Baha'i International Development Organization. £45,000 was disbursed to the Bayan Association in Honduras and £20,100 to the Setsembiso Sebunye Foundation in Eswatini.

Charitable overheads were £690. The balance at the end of the year was £6,120.

The trustees are very grateful for all of the support received from individuals, charities, businesses and community groups who offered financial assistance or volunteering services.

Statement of Financial Position

BASED-UK

As of 31 March, 2025

DISTRIBUTION ACCOUNT	TOTAL
Cash at bank and in hand	
1200 Barclays Current Account	165.00
1201 PayPal Account	1,103.48
1202 Coop Current Account	4,852.49
Total for Cash at bank and in hand	£6,120.97
Current Assets	
Uncategorised Asset	1.43
Total for Current Assets	£1.43
NET CURRENT ASSETS	£6,122.40
Creditors: amounts falling due within one year	
Trade Creditors	
Creditors	0.00
Total for Trade Creditors	£0.00
Total for Creditors: amounts falling due within one year	£0.00
NET CURRENT ASSETS (LIABILITIES)	£6,122.40
TOTAL ASSETS LESS CURRENT LIABILITIES	£6,122.40
TOTAL NET ASSETS (LIABILITIES)	£6,122.40
Capital and Reserves	
Opening Balance Equity	7,298.04
Retained Earnings	-4,288.92
Net Income	3,113.28
Total for Capital and Reserves	£6,122.40

Statement of Activity

BASED-UK

April 1, 2024-March 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
4000 Individual donations - SO	5,310.00
4001 Donations - one off	3,437.91
4002 LSA / group donations	480.00
4010 Business donations	3,250.00
4100 Grant Income	16,000.00
4101 Grants - BIDO	40,000.00
4310 PayPal Income	425.34
Total for Income	£68,903.25
Cost of Sales	
5000 Setsembiso Foundation Grants	20,100.00
5002 Bayan Association Grants	45,000.00
Total for Cost of Sales	£65,100.00
Gross Profit	£3,803.25
Expenses	
7406 Computer Costs	554.11
7600 Travel and Accommodation	110.00
7901 Paypal Fees	25.86
Total for Expenses	£689.97
Net Operating Income	£3,113.28
Other Income	
Other Expenses	
Net Other Income	0
Net Income	£3,113.28

Independent Examiner's Report to the Trustees of BASED UK

For the year ended 31 March 2025

This report is on the accounts of the trust for the year ended **31 March 2025**, which are set out in the previous page.

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 REPORT

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

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.

Arhinful Ansah
Association of Chartered Certified Accountants (Affiliate)
45 Tower Road
Belvedere, Kent
DA17 6HX



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
BASED-UK

On accounts for the year
ended

31 March 2025

Charity no
(if any)

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/ 03/2025**.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[]

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

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

Signed:

Date: 23/01/2026

Name:

Arhinful Ansah

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

Association of Chartered Certified Accountant (ACCA) Affiliate

Address:

45 Tower Road

Belvedere

DA17 6HX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

[Empty box for disclosure details]

BAHA'I AGENCY FOR SOCIAL AND ECONOMIC DEVELOPMENT - UNITED KINGDOM

England & Wales - Charity number 1029888

Accounts

BASED-UK Annual Report April 2023-March 2024

Change of membership: During the year, Arezoo Farahzad, Mark Habibi, Paul Caprez and Patrick O'Mara stepped down as trustees.

New trustees joined the board: Dr Wendi Momen, Mr Nicholas Rawhani, Mr Sean Hinton and Mrs Ramona-Liza Cleasby.

The trustees continued to support two projects throughout the year, the Setsembiso Sebunye Foundation in Eswatini and the Bayan Association in Honduras.

Fundraising activities dropped during a period of transition due to the changing membership of the Board. A total of £26,373 being received in donations and grants. £17,051 was disbursed to the Bayan Association and £13,000 to SSF.

Charitable overheads were £2324.99. There was an in-year deficit of £6,002.60 which was made up from the charity reserves. The balance at the end of the year was £3,009.12.

The trustees are very grateful for all of the support received from individuals, charities, businesses and community groups who offered financial assistance or volunteering services.

Management Report

BASED-UK

For the period ended 31 March 2024

Prepared on

26 December 2024

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Profit and Loss

April 2023 - March 2024

	Total
INCOME	
4000 Individual donations - SO	5,010.00
4001 Donations - one off	5,950.16
4002 LSA / group donations	440.00
4010 Business donations	2,500.00
4100 Grant Income	11,157.72
4300 Amazon Smile Income	123.03
4310 PayPal Income	1,192.48
Total Income	26,373.39
COST OF SALES	
5000 Setsembiso Foundation Grants	13,000.00
5002 Bayan Association Grants	17,051.00
Total Cost of Sales	30,051.00
TOTAL	-3,677.61
EXPENDITURES	
7001 Network Coordinator Costs	1,900.16
7406 Computer Costs	100.80
7600 Travel and Accommodation	313.76
7901 Paypal Fees	10.27
Total Expenditures	2,324.99
NET OPERATING INCOME	-6,002.60
NET INCOME/(EXPENDITURE)	£ -6,002.60

Balance Sheet

As of March 31, 2024

	Total
FIXED ASSET	
Total Fixed Asset	
CASH AT BANK AND IN HAND	
1200 Barclays Current Account	2,525.25
1201 PayPal Account	483.87
Total Cash at bank and in hand	3,009.12
NET CURRENT ASSETS	3,009.12
NET CURRENT ASSETS (LIABILITIES)	3,009.12
TOTAL ASSETS LESS CURRENT LIABILITIES	3,009.12
TOTAL NET ASSETS (LIABILITIES)	£3,009.12
CHARITY FUNDS	
Opening Balance Equity	7,298.04
Retained Earnings	1,713.68
Surplus/(Deficit)	-6,002.60
Total Charity funds	£3,009.12

Statement of Cash Flows

April 2023 - March 2024

	Total
OPERATING ACTIVITIES	
Net Income	-6,002.60
Adjustments to reconcile Net Income to Net Cash provided by operations:	0.00
Net cash provided by operating activities	-6,002.60
NET CASH INCREASE FOR PERIOD	-6,002.60
Cash at beginning of period	9,011.72
CASH AT END OF PERIOD	£3,009.12

Independent Examiner's Report to the Trustees of BASED UK

For the year ended 31 March 2024

This report is on the accounts of the trust for the year ended 31 March 2024, which are set out in the previous page.

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 REPORT

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

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.

Arhinful Ansah
Association of Chartered Certified Accountants (Affiliate)
45 Tower Road
Belvedere, Kent
DA17 6HX



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
BASED-UK

On accounts for the year
ended

31 March 2024

Charity no
(if any)

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2024**.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

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

Signed:

Date: 01 Jan 2025

Name:

Arhinful Ansah

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

Association of Chartered Certified Accountant (ACCA) Affiliate

Address:

45 Tower Road

Belvedere

DA17 6HX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

[Empty box for disclosure details]

BAHA'I AGENCY FOR SOCIAL AND ECONOMIC DEVELOPMENT - UNITED KINGDOM

England & Wales - Charity number 1029888

Accounts

BASED-UK Annual Report April 2022-March 2023

The trustees continued to support two projects throughout the year, the Setsembiso Sebunye Foundation in Eswatini and the Bayan Association in Honduras.

Fundraising was undertaken during the year, with a total of £76,250 being received in donations and grants.

£75,065 was disbursed to the Bayan Association and £11,000 to SSF.

Charitable overheads were £3,283 which represents less than 5% of income.

There was an in-year deficit of £13,000 which was made up from the charity reserves.

The balance at the end of the year was £9,011.

The trustees are very grateful for all of the support received from individuals, charities, businesses and community groups who offered financial assistance or volunteering services.

Management Report

BASED-UK

For the period ended March 31, 2023



Prepared by

Serenity Bookkeeping Devon

Prepared on

15 January 2024

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Financial Activities

April 2022 - March 2023

	Total
INCOME	
4000 Individual donations - SO	5,092.00
4001 Donations - one off	1,760.25
4002 LSA / group donations	480.00
4006 Bayan Campaign	4,553.75
4007 Eswatini Campaign	765.00
4010 Business donations	3,000.00
4100 Grant Income	14,349.15
4101 Grants - BIDO	45,320.00
Total 4100 Grant Income	59,669.15
4200 Gift Aid Income	228.75
4300 Amazon Smile Income	187.06
4305 Easy Fundraising Income	57.77
4310 PayPal Income	557.02
Total Income	76,350.75
COST OF SALES	
5000 Setsembiso Foundation Grants	11,000.00
5002 Bayan Association Grants	75,065.00
Total Cost of Sales	86,065.00
TOTAL	-9,714.25
EXPENDITURES	
7000 Executive Officer Costs	86.00
7001 Network Coordinator Costs	2,362.20
7400 Memberships	178.00
7406 Computer Costs	175.20
7505 Website Costs	294.18
7600 Travel and Accommodation	93.15
7901 Paypal Fees	97.09
Total Expenditures	3,285.82
NET OPERATING INCOME	-13,000.07
NET INCOME/(EXPENDITURE)	£ -13,000.07

Balance Sheet

As of March 31, 2023

	Total
FIXED ASSET	
Total Fixed Asset	
CASH AT BANK AND IN HAND	
1200 Barclays Current Account	8,589.65
1201 PayPal Account	422.07
Total Cash at bank and in hand	9,011.72
NET CURRENT ASSETS	9,011.72
NET CURRENT ASSETS (LIABILITIES)	9,011.72
TOTAL ASSETS LESS CURRENT LIABILITIES	9,011.72
TOTAL NET ASSETS (LIABILITIES)	£9,011.72
CHARITY FUNDS	
Opening Balance Equity	7,298.04
Retained Earnings	14,713.75
Surplus/(Deficit)	-13,000.07
Total Charity funds	£9,011.72

Statement of Cash Flows

April 2022 - March 2023

	Total
OPERATING ACTIVITIES	
Net Income	-13,000.07
Adjustments to reconcile Net Income to Net Cash provided by operations:	0.00
Net cash provided by operating activities	-13,000.07
NET CASH INCREASE FOR PERIOD	-13,000.07
Cash at beginning of period	22,011.79
CASH AT END OF PERIOD	£9,011.72



Section A Independent Examiner's Report

Report to the trustees/
members of

Charity Name
BASED-UK

On accounts for the year
ended

31 March 2023 Charity no
(if any)

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/ **03/2023**.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

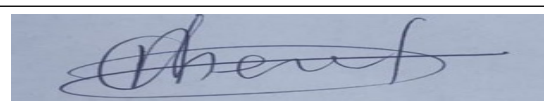
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

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

Signed:



Date: 15 Jan 2024

Name:

Arhinful Ansah

Relevant professional

Association of Chartered Certified Accountant (ACCA) Affiliate

qualification(s) or body
(if any):

--

Address:

45 Tower Road

Belvedere

DA17 6HX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

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BAHA'I AGENCY FOR SOCIAL AND ECONOMIC DEVELOPMENT - UNITED KINGDOM

England & Wales - Charity number 1029888

Accounts

Management Report

BASED-UK

For the period ended 31 March 2022



Prepared by

Serenity Bookkeeping Devon

Prepared on

26 November 2022

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Financial Activities

April 2021 - March 2022

	Total
INCOME	
4000 Individual donations - SO	5,168.62
4001 Donations - one off	22,431.47
4002 LSA / group donations	480.00
4005 Income-Card Sales	43.26
4006 Bayan Campaign	2,920.00
4010 Business donations	3,200.00
4100 Grant Income	13,921.26
4200 Gift Aid Income	7,074.00
4300 Amazon Smile Income	240.48
4310 PayPal Income	680.47
4400 NSA Social Action Fund	550.01
Total Income	56,709.57
COST OF SALES	
5000 Setsembiso Foundation Grants	16,000.00
5002 Bayan Association Grants	25,900.00
5005 Cost of cards	3.06
Total Cost of Sales	41,903.06
TOTAL	14,806.51
EXPENDITURES	
7000 Executive Officer Costs	90.00
7400 Memberships	173.00
7405 Conferences	50.00
7406 Computer Costs	43.20
7600 Travel and Accommodation	82.35
7901 Paypal Fees	30.40
Total Expenditures	468.95
NET OPERATING INCOME	14,337.56
NET INCOME/(EXPENDITURE)	£14,337.56

Balance Sheet

As of March 31, 2022

	Total
FIXED ASSET	
Total Fixed Asset	
CASH AT BANK AND IN HAND	
1200 Barclays Current Account	21,947.35
1201 PayPal Account	64.44
Total Cash at bank and in hand	22,011.79
NET CURRENT ASSETS	22,011.79
NET CURRENT ASSETS (LIABILITIES)	22,011.79
TOTAL ASSETS LESS CURRENT LIABILITIES	22,011.79
TOTAL NET ASSETS (LIABILITIES)	£22,011.79
CHARITY FUNDS	
Opening Balance Equity	7,298.04
Retained Earnings	376.19
Surplus/(Deficit)	14,337.56
Total Charity funds	£22,011.79

Statement of Cash Flows

April 2021 - March 2022

	Total
OPERATING ACTIVITIES	
Net Income	14,337.56
Adjustments to reconcile Net Income to Net Cash provided by operations:	0.00
Net cash provided by operating activities	14,337.56
NET CASH INCREASE FOR PERIOD	14,337.56
Cash at beginning of period	7,674.23
CASH AT END OF PERIOD	£22,011.79

Reporting period: 1 April 2021 – 31 March 2022

Executive Officer Report

BASED-UK has focussed on collaboration with its 2 programme partners in Eswatini and Honduras due to the financial commitment which Mona Foundation in USA made to supporting the Mongolian Development Centre during the year. Maintaining BASED-UK income at the same levels as the previous year proved difficult. This may well have been due to the comparatively depressed economic outlook following the pandemic and energy price hikes with reductions in personal giving and cuts in Government funding. Total gross income dropped from £64,940 in the previous year to £56,710 this period equating to a 13% fall in revenue, which approximates to 2019 income levels.

A report was prepared by the trustees focussing on the possible benefits of part time recruitment of 'Network Coordinators' to support learning about UK fundraising and documenting such learning using volunteers. This was partly in recognition of the limited capacity of the trustees to engage with fundraising to the extent required by the annual budgets of our programme partners. Following further consultations through the period and recruitment and selection process, a joint appointment was made to the role of 'Funding Network Coordinator' in June 2022.

With the central Government budget reductions announced in April 2021 following the aftermath of the pandemic, overseas development aid was cut from 0.7% to 0.5% of GNP resulting in billions of pounds support being removed from UK aid programmes. A BASED-UK application to FCDO for multi-year support to SSF, our partner in Eswatini, was part of the Small Charities Challenge Fund programme for which we had been shortlisted. The trustees learned in late April 2021 that this aid programme had been completely cut by the Government and that our application was no longer going forward for funding.

Five small grant applications were made during the reporting period with one successful outcome with the Southall Trust which has supported us consistently from 2017. Another donor where we had previously been successfully awarded funding does not encourage repeat applications over more than a few years. Interestingly, the De La Rue Charitable Trust to which we had applied responded that 'The Trustees felt that the Charity's roots were based on a religion or faith and therefore not within the eligibility criteria.' It is apparent that small grant-dispensing charities have been negatively impacted by a deteriorating economic climate lasting several years.

The Bayan Association in Honduras and the Setsembiso Sebunye Foundation in Eswatini and are both Baha'i-inspired development agencies with an educational focus. BASED-UK continues to take its direction from the documents and letters published by the Universal House of Justice alongside specific guidance from the Baha'i International Development Office. During this period under review the trustees maintained regular contact with both partner programmes, particularly regarding their operational and financing requirements. The programme staff continue to inspire BASED-UK trustees with their fortitude and determination to assist those in a state of vulnerability and material impoverishment.

Meetings 9.4.21 (Bayan); 16.4.21 (MDC Zoom); 1.6.21 (trustees Zoom); 16.7.21 (Bayan Zoom); 10.8.21 (trustees Zoom); 18.8.21 (SSF Zoom); 20.8.21 (MDC Zoom); 25.9.21 (trustee meeting, Rutland Gate); 15.10.21 (Bayan Zoom); 27.10.21 (restructure meeting); 16.11.21 (trustees Zoom); 26.11.21 (SSF Zoom); 2.2.22 (trustee discussion with Anousha Vahdaty); 15.2.22 (trustee prep meeting for National Assembly of Baha'is of UK consultation); 18.2.22 (SSF Zoom); 19.2.22 (consultation with National Assembly of Baha'is of UK); 4.3.22 (trustee consultation on new job advert); 15.3.22 (trustee meeting); 15.3.22 (Bayan Zoom)

Trustees: Paddy O'Mara, Arezoo Farahzad (Chair), Helena Hastie (Treasurer), Mark Habibi (Executive Officer), Paul Caprez

Active volunteers: Kawawa Chitiya (BASED UK website). The contribution of Arhinful & Rishta Ansah was gratefully noted in preparing the Independent Examiners Report for the financial year.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
BASED-UK

**On accounts for the year
ended**

31 March 2022

**Charity no
(if any)**

1029888

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2022**.

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

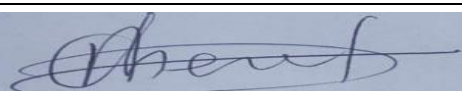
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

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

Signed:



Date:

16 Dec 2022

Name:

Arhinful Ansah

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

Association of Chartered Certified Accountant (ACCA) Affiliate

Address:

45 Tower Road

Belvedere

DA17 6HX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

[Empty box for disclosure details]

BAHA'I AGENCY FOR SOCIAL AND ECONOMIC DEVELOPMENT - UNITED KINGDOM

England & Wales - Charity number 1029888

Accounts

Reporting period: April 2020 up to March 2021

Executive Officer Report

BASED-UK has continued to collaborate with our 3 programme partners during the year albeit with subdued activity due to the prevalence of the pandemic. The Bayan Association in Honduras, the Setsembiso Sebunye Foundation in eSwatini and the Mongolian Development Centre are all Baha'i-inspired development agencies with an educational focus. BASED-UK continues to take its direction from the documents and letters published by the Universal House of Justice alongside specific guidance from the Baha'i International Development Office. During this period BASED-UK recognised the limited capacity of trustees in effective fundraising and participated in discussions which widened the field of its networking endeavours.

Meetings 17.4.20 (MDC); 8.7.20 (trustees); 28.7.20 (Bayan project); 21.8.20 (MDC); 10.9.20 (trustees); 19.9.20 (AGM); 9.11.20 (trustees); 22.11.20 & 4.12.20 & 8.1.21 & 12.2.21 (trustee fundraising discussions); 18.12.20 (Bayan); 15.1.21 (MDC); 29.1.21 (SSF); 25.2.21 (consultation with Bahá'í International Development Organisation, BIDO); 5.3.21 (post-BIDO trustee discussion) **16 meetings**

Trustees: Paddy O'Mara, Arezoo Farahzad (Chair), Helena Hastie (Treasurer), Mark Habibi (Executive Officer), Paul Caprez

Active volunteers: Kawawa Chitiya (BASED UK website), Samantha Leader, Ian Holland, Anousha Vahdaty

The contribution of Arhinful & Rishta Ansah was noted in preparing the Independent Examiners Report for the financial year which was offered as a service free of charge.

Selected actions (April 20 – March 21)

Quarterly Newsletters with Supplements & Special campaigns
Social media updates

Post-BIDO (Bahá'í International Development Organisation) meeting on 25.2.21 & start of network development discussions

14.4.20 £2k received from Scurrah Wainwright Charity after successful grant application

22.4.20 Start of quarterly financial support from Apex Support Ltd

19.1.21 Children's design card print run of 500 in total for SSF fundraising



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
BASED-UK

On accounts for the year
ended

31 March 2021

Charity no
(if any)

1029888

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/ **03/2021**.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

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

Signed:

Date:

20 Dec 2021

Name: Arhinful Ansah

Relevant professional qualification(s) or body (if any): Association of Chartered Certified Accountant (ACCA) Affiliate

Address: 45 Tower Road

Belvedere

DA17 6HX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

Independent Examiner's Report to the Trustees of BASED UK

For the year ended 31 March 2021

This report is on the accounts of the trust for the year ended 31 March 2021, which are set out in the previous page.

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 REPORT

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

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.

Arhinful Ansah
Association of Chartered Certified Accountants (Affiliate)
45 Tower Road
Belvedere, Kent
DA17 6HX

Management Report

BASED-UK

For the period ended 31 March 2021



Prepared by

Serenity Bookkeeping Devon

Prepared on

16 December 2021

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Financial Activities

April 2020 - March 2021

	Total
INCOME	
4000 Individual donations - SO	5,482.37
4001 Donations - one off	1,873.55
4002 LSA / group donations	440.00
4005 Income-Card Sales	65.63
4010 Business donations	3,244.90
4100 Grant Income	14,202.89
4101 Grants - BIDO	34,019.00
Total 4100 Grant Income	48,221.89
4200 Gift Aid Income	2,533.75
4300 Amazon Smile Income	178.09
4310 PayPal Income	1,076.59
4400 NSA Social Action Fund	1,823.06
Total Income	64,939.83
COST OF SALES	
5000 Setsembiso Foundation Grants	14,000.00
5001 Mongolian Development Grants	6,000.00
5002 Bayan Association Grants	43,519.00
5005 Cost of cards	7.23
Total Cost of Sales	63,526.23
TOTAL	1,413.60
EXPENDITURES	
7000 Executive Officer Costs	380.00
7400 Memberships	336.00
7505 Website Costs	320.51
7901 Paypal Fees	0.90
Total Expenditures	1,037.41
NET OPERATING INCOME	376.19
NET INCOME/(EXPENDITURE)	£376.19

Balance Sheet

As of March 31, 2021

	Total
FIXED ASSET	
Total Fixed Asset	
CASH AT BANK AND IN HAND	
1200 Barclays Current Account	7,632.59
1201 PayPal Account	41.64
Total Cash at bank and in hand	7,674.23
NET CURRENT ASSETS	7,674.23
NET CURRENT ASSETS (LIABILITIES)	7,674.23
TOTAL ASSETS LESS CURRENT LIABILITIES	7,674.23
TOTAL NET ASSETS (LIABILITIES)	£7,674.23
CHARITY FUNDS	
Opening Balance Equity	7,298.04
Retained Earnings	
Surplus/(Deficit)	376.19
Total Charity funds	£7,674.23

Statement of Cash Flows

April 2020 - March 2021

	Total
OPERATING ACTIVITIES	
Net Income	376.19
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Net cash provided by operating activities	376.19
FINANCING ACTIVITIES	
Opening Balance Equity	7,298.04
Net cash provided by financing activities	7,298.04
NET CASH INCREASE FOR PERIOD	7,674.23
CASH AT END OF PERIOD	£7,674.23