



# Annual Report 2020 - 2021

The Aprender (UK) Board of Trustees presents its annual report and financial statements for the year ending 31 March 2021.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information held by the Charity. Legislation in the United Kingdom governing the preparation of financial statements may differ from legislation in other jurisdictions.

2. Chairman's Introduction.....	3
3. Our Aims & Objectives .....	4
4. Annual Review .....	7
5. Going forward in 2021/22 .....	18
6. Structure, Governance & Management .....	19
7. Financial Review .....	20

## Reference and Administrative Information

Charity name:	<b>Aprender (UK) Limited</b>
Charity registration number:	<b>1136600</b>
Company registration number:	<b>07167874</b>
Registered office:	Bookham Baptist Church, Lower Road, Bookham, Leatherhead, Surrey, KT23 4DH.

## Board of Trustees & Directors

Mr Neil Walker (Chair)	Mrs Mary Nima
Mr David Plummer	Mrs Helen Gash
Mr Waheeb Nima	

## Accountants

Sherwin Currid LLP, 32 London Road, Guildford, Surrey, GU1 2AB

## Bankers

HSBC, 18 North Street, Leatherhead, Surrey, KT22 7AR.

## 2. Chairman's Introduction

I am pleased to present the Trustees Annual Report for 2020-21.

The United Nations writes (<https://sdgs.un.org/goals/goal4>):

“The impact of the COVID-19 pandemic on schooling is a generational catastrophe’. Before the pandemic, progress made was already slow and insufficient to reach the SDG<sup>1</sup> education targets. School closures brought by the pandemic have had devastating consequences for children’s learning and wellbeing.

...

It is estimated that an additional 101 million children and youth (from grades 1 to 9) fell below the minimum reading proficiency level due to COVID-19 in 2020, which wiped out the education gains achieved over the last 20 years.”

This heart-breaking summary needs a response, however impossible that may seem. While national governments grapple with public health and economic challenges, previous areas of focus such as education and even the ‘build back better’ initiatives are not getting the attention and funding that they so desperately need. Organisations like Aprender will need to rise to this challenge, and the pages of this report set out what we have done and what we aim to do to address this global education crisis.

We remain extremely grateful to our donors who have continued with their support throughout the year, allowing us to plan with confidence. Their generosity and steadfast support mean more than words can express, but on behalf of the trustees and the team at Aprender – our heartfelt thanks go to them.

Neil Walker  
Chairman, Board of Trustees  
October 2021

---

<sup>1</sup> UN Sustainable Development Goals

### 3. Our Aims & Objectives

#### PRINCIPAL ACTIVITY

Aprender supports education leadership and teacher development in formal and informal schools serving disadvantaged communities.

We **coach** school leaders and local education officers in our school development model so:

- School leaders **build** their capacity to develop their teachers.
- Teachers feel **valued**, with access to cutting-edge, culturally relevant, classroom training and development.
- Children can succeed at school and **transform** their communities.

Our *Apto*<sup>TM</sup> model enables schools and communities to develop the capacity to impact the following UN Global Goals for **Sustainable Development**<sup>2</sup>.



#### The Focus of Our Work

Of these global goals we focus on **Goal 4 – Quality Education**<sup>3</sup>. We do this through investment in **education development** in developing countries, through the building of partnerships with a country's NGOs and government, to increase its capacity to improve the quality of **local school leadership**. We do not work directly with children although their success is our ultimate long-term goal.

#### How Our Activities Deliver Public Benefit

Our beneficiaries are children and young people from poor backgrounds, teachers and educational staff, including government education officers. Our activities transform the lives of disadvantaged children through education that develops key character strengths and builds relevant knowledge. We build local capacity to improve the quality of learning in a sustainable way. We believe that this is fundamentally fair and just, but also in the interests of the global citizen – educated and self-sufficient communities are less likely to fall into conflict.

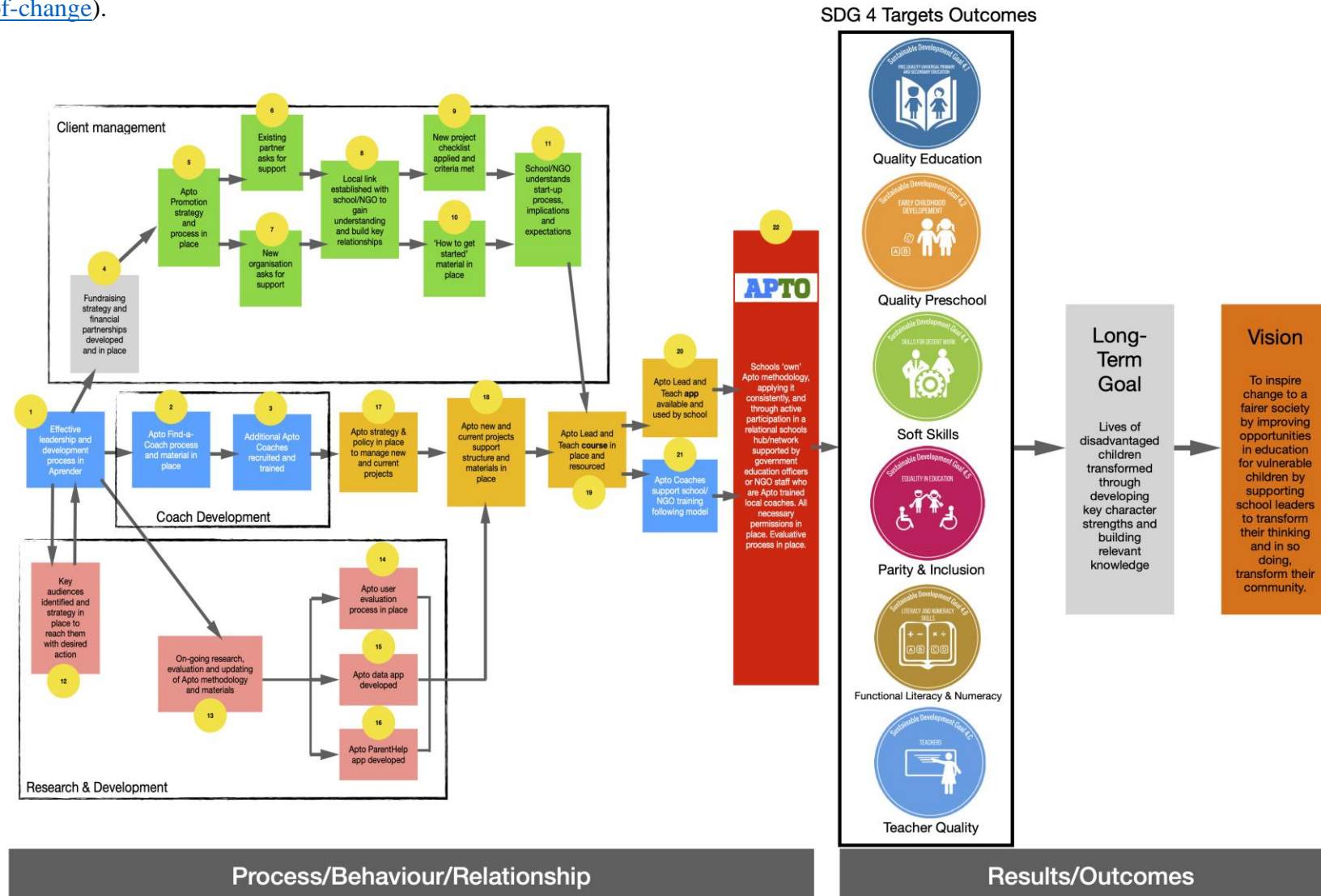
---

<sup>2</sup> <https://sdgs.un.org/goals>

<sup>3</sup> <https://sdgs.un.org/goals/goal4>

## Our Theory of Change

Our Theory of Change (“TOC”), below, is based on an accepted method of showing what actions need to happen in sequence to increase the probability of achieving a vision. It defines all stages of our strategy implementation. (For more information on TOC, see <https://www.theoryofchange.org/what-is-theory-of-change>).



### Our main objectives:

- To build the scale and capacity of Aprender, so that we can improve the quality of more local school leadership teams and their in-country support.
- To improve the range of support and training we offer, in particular training booklets that accompany the Apto Lead and Apto Teach courses.

In pursuit of our desired objectives, we continue to work in these ways across the globe:

**Research and development:** through monitoring and evaluation and by staying connected to latest research concerning cross-cultural education development we ensure our model stays up-to-date.

**High quality, high value professional development** offered free at the point of need: this means that school budgets can be spent on teachers and resources, directly benefitting the school community.

**Deep relationships:** we take time to develop relationships based on trust and mutual respect, recognising the challenges of working cross-culturally. We deliberately devote some of our time coaching to getting to know the school leader or education officer. This relationship deepens through the training and then extends into the implementation of our model across the school/s.

We work in four clusters:

- Latin America and the Caribbean
- Africa
- the Middle East
- Asia

Our partners are other education development NGOs, and local churches. All our programs are overseen directly by Apto coaches, according to our policies and standards of good practice.

We recognise that our Apto coaches are our most important asset and are fundamental to the delivery of our strategic ambitions.

Aprender is a member of various networks that provide important support for its work in several areas. These include: Global Connections, the PiXL Club, the Small International Development Charity's Network, Small Charity CEOs, and the Apto Education Network.

Aprender and its partners work with some of the most vulnerable children around the world, regardless of race, religion, gender or nationality, working towards fulfilling the United Nations sustainable development goals.

The trustees ensure that the activities undertaken contribute to these aims and objectives of the charity with appropriate accountability. The trustees are therefore confident that Aprender meets the public benefit requirements of the Charity Commission.

## 4. Annual Review

Like all organisations around the world, the Covid-19 pandemic has impacted our work markedly. This is the first year we have been unable to travel to our partners and conduct face-to-face training. Head teachers in every country have been massively affected by the on-going health crisis around them. Many have lost teachers, and parents of students. Large portions of the academic year have been lost through school closures and student and teacher absence.

The communities where we work have been hit harder than most. Research shows that poorer communities and non-white people groups are disproportionately affected by the virus. This means that students who were disadvantaged before the pandemic now suffer even more. The attainment gap between the rich and the poor has widened. Experts predict that unless there is significant intervention, these disadvantaged children will never catch up. This is heart-breaking news and re-emphasises the importance of the work we do and the people we serve.

As the pandemic began to bite, we switched to an all-online approach, enabled by our online Lead and Teach courses and the use of video conferencing and messaging technology. Despite the challenges, we noticed many positives and have been awed by the tenacity and passion of the head teachers and schools with whom we partner. We want this report to be a celebration and acknowledgement of them – the true heroes.

As the pandemic progressed, we saw an increase in take-up of our Apto courses. Head teachers who felt they didn't have time for professional development before the outbreak, now had time and were keen to bring a positive out of the negative situation.

This has been a year of thinking the unthinkable and has forced us to be more creative and think of the potential that is there. Like most organisations we have had to adapt our working practices. This, along with consideration of feedback from our partners and service users, has positioned us well for the future.

The following sections lay out what we have achieved against the goals from a year ago.



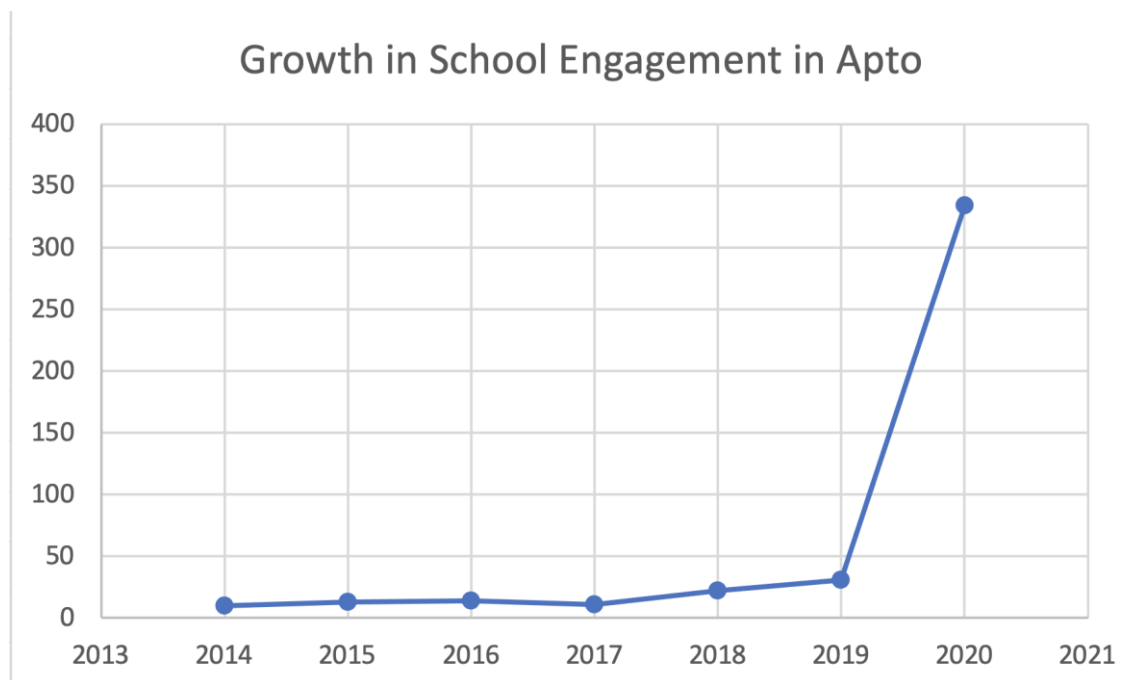
## Goal 1. OUR YEAR BUILDING SCALE AND CAPACITY

These are some of the key objectives we set ourselves last year, with examples of how we have met them.

### Objective 1: Build our scale.

The number of schools and education projects we are involved with has increased this year. This is principally due to the uptake from schools in Brazil, struggling with the global pandemic, and keen to receive practical, sensitive training and development to enable them to care for and prepare their staff and students as schools closed and members of the community died due to Covid 19.

	2014 - 2015	2015- 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021
Number of school-based projects	7	9	8	7	18	25	325
Number of education projects e.g. support schools	3	4	6	4	4	6	9
Total	10	13	14	11	22	31	334



We continue to coach head teachers and school leadership teams, and train teachers in core capabilities aligned with their school vision. This takes into account key stakeholder engagement so that all views are represented in the school's Theory of Change. Head teachers and leadership teams now operate more effectively in school self-evaluation evidenced through their action plans and research-based innovations. 931 school leaders are now receiving ongoing coaching and/or professional development. Head teachers are cascading the training and development to their teachers. As a result, approximately 16,000 teachers have been directly impacted by our training.

The impact on each student has been almost impossible to measure accurately this year due to the global pandemic.

**Across the board, student attainment is down**, and many normal assessment mechanisms have been disrupted. Our goal has been to support our head teachers as they have faced their toughest year ever, but we have seen other 'softer' outcomes improve, such as engagement rates and speed of progression through the courses and subsequent action planning. We understand the need to correctly link outcomes to inputs that Aprender provides. For this we assess ourselves according to criteria set out in *Organizational Psychology* by Carrie Foster – see **Appendix 2**.

As well as our projects in Brazil, Lebanon, Nepal and Zambia, we are now also working directly in Sierra Leone, Burundi, and Myanmar. Through partnership with KnownValuedLoved we are supporting schools in Afghanistan and Iraq. Through partnership with PiXL International we are also supporting schools in Jamaica and Tanzania. Approximately 60,000 students have now been impacted this year through school leader training and online coaching.

This scaling has been supported by achieving the following objectives.

## **Objective 2: Build online tools**

Our Apto Lead and Apto Teach online courses are hosted via a YouTube private channel. We have developed an additional course booklet/reflective journal that the head teachers use to accompany our courses, which have benefitted them by providing useful summaries and prompting additional reflection. They have also helped the coaching process as they give useful reference points to guide the conversation. We also have developed additional tools that are used by head teachers such as student progress trackers.

Through our Brazilian partner, Instituto Total, we have created a hybrid course for use in Brazil called the '5 Trilhas' (5 Tracks) that was developed from a live webinar with the ASCD (Association for Supervision and Curriculum Development), an NGO based in Virginia, USA, looking at how schools were beginning to adapt to the pandemic. Using a combination of what we learnt at the ASCD webinar, our Apto model, and our own background in cross-cultural adaptation, we produced an adapted version for use in Brazilian public schools. City authorities in Cristalina (Goiás), Palhoça (Santa Catarina), and Uberlândia (Minas Gerais), have used the online course and supporting webinars. Through this initiative we have been able to support 907 school leaders. Feedback is positive, and we continue to expand into different municipalities. This is a separate Apto adapted model as it addresses school leadership issues generated by the pandemic.

Objectives from last year:

- By March 2021, to have a fully supported online platform (Apto video course, supplementary materials, additional ‘go deeper’ training videos, 10 new Apto Coaches to cover all phases, plus A.I (Artificial Intelligence) enhanced tracking and connection with all clients) so that we can increase the improvement of the quality of more local school leadership teams and their in-country support.

**Partially completed.** We have evaluated the different platforms available and have engaged the services of a professional developer who will be completing the Thinkific Virtual Learning Platform by September 2021. We have several ‘go deeper’ videos on subjects such as ‘Having difficult conversations with staff’. We have not been able to hit the target of 10 new Apto Coaches because equipping local government education officers have been delayed by them due to the pandemic.

- By February 2021, undertake additional research, evaluation and updating of Apto methodology with the production of mini videos using the materials from Tom Sherrington’s book “*Walkthrus*” in order to develop our ‘go deeper’ materials for our online course.

**Not completed.** Our lead on this was incapacitated for 4 months and so this item has been deferred to the next year cycle.

### Objective 3: Find and train coaches

With the developing pandemic, our potential coaches-in-training in Brazil have been heavily involved in the 5 Trilhas roll-out.

Our two coaches-in-training in Lebanon have completed that Apto Preschool Course and are working through the Apto Leadership Course which is part of the Coach Development Programme. This has taken longer due to the crisis currently affecting Lebanon. We expect them to finish in October 2021.

We have completed the training of two additional coaches in the UK who are now actively supporting projects.

We are developing a partnership with the Zambian Education Department that will likely result in coaches being trained in Western Province, Zambia. We have a coach resource pack available to aid this process. Our aim is to train an additional 5 coaches across the next year.

Apto Coach growth over time.

2016	2017	2018	2019	2020
2	3	4	5	6

Objectives from this year:

- Identify, train and support new consultants/coaches in Brazil, Lebanon, and Zambia by March 2020.

**Partially completed.** Due to the crisis in Lebanon affecting timescales.

- Trial professional development in our current projects through the use of Apto Lead and Apto Teach, using our coaches and clients to evaluate effectiveness by March 2020.

**Completed.** All evaluations have now been received by all schools that have completed the Lead and Teach courses. Results show that they were highly valued and that there is a need for post-course coaching which can be at a reduced frequency but still necessary to aid school leaders in this important implementation phase. This will be incorporated into an ‘e-book’ aimed at head teachers to support them in putting the training into practice.

## Objective 4: Improve Apto method/materials

### Apto Preschool Training Manual

Following the completion of the Apto Preschool manual in September 2020, it is now being translated into Arabic thanks to funding from the Rotary Club. We are working with a partner in Syria with a view to expanding the use of this resource in the region. Our Early Years Consultant continues to develop new material and videos that support the developments already underway in Lebanon and Zambia.

### Apto Lead and Apto Teach Primary (Apto 6.10)

Our Primary Years Consultant has been developing an adapted version of our model for infant and junior schools, keeping the approach and core DNA intact but using differentiated means to make a more bespoke course for primary head teachers.

Objectives from this year:

- Complete our resources for Apto 6.10.

**Partially completed.** Our Primary Years Consultant has completed the Apto Coach onboarding process and is developing additional, differentiated materials that speak more specifically to primary schools. The aim to have this completed by the end of 2021.

- By December 2020, put a leadership development process in place for the Aprender team so that all stages of our Theory of Change have increased monitoring and support.

**Completed.** The Theory of Change was evaluated by the Aprender team in April 2020 as presented to the trustees. Weaknesses were identified and adjustments made as a result. This has resulted in increased capacity for monitoring and support.

### Apto Lead and Apto Teach Course Booklets

We have developed booklets to accompany the courses. This has led to greater attention to the main questions and reflections by the school leaders and has provided an avenue to build in extra bonus material that has evolved over the last year e.g., including diving deeper into communications by examining the iceberg model of seen and unseen language and emotions.

.....

## WHAT WE LEARNT

One year ago we did not know the duration or impact of the global pandemic. We have learnt that the decision taken a year previously to produce a video course for our model was a very wise investment. It meant that when the shift to virtual training happened across the world because of Covid 19 we were ready with material and know how to roll out training across schools. We also learnt that the headteachers in the schools we support are even more resilient and creative than we thought. As schools closed all around the world, our headteachers used this moment as an opportunity for professional development, despite the desperate circumstances around them. We pay tribute to them. We learnt that certain ideas and concepts that we thought could not be taught remotely, could, in fact, be taught through the use of messaging and video conferencing technology. This has fundamentally changed our delivery model for the future which will result in reduced travel and spending and rely more on now established virtual training techniques.

## IN OUR LAST REPORT WE OUTLINED THE FOLLOWING ADDITIONAL AIMS:

- By December 2020, have an improved fundraising strategy and financial partnerships developed and in place so that we can impact more head teachers, teachers and students around the world.

**Not completed.** Although behind on this target, we were fortunate to be offered the evaluation services of a former Amazon marketing director and a communications director of a high profile UK based charity. These two inputs have helped us conduct a strategic review which in-turn will impact our fundraising strategy.

- By September 2020, have an Apto promotion strategy and process in place so that we can raise more finances to support our activities.

**Not completed.** As per the objective above.

- By September 2020, have key audiences identified, and a strategy in place to reach them with desired action so that we can increase supporter engagement and increase fundraising

**Partially completed.** Our key audiences have now been identified and a strategy is now being developed to reach them with the desired action.



## GOAL 2: OUR YEAR STARTING NEW AND MANAGING EXISTING PROJECTS

These are some of the key objectives we set ourselves last year, with examples of how we have met them.

### Objective 1: complete the coach training for our coaches in training by September 2020

**Partially Completed.** We are delighted that Andy Ball from NGO Known Valued Loved (KVL) completed his coach training in February 2021. KVL are now supporting schools in Afghanistan, Lebanon and Burundi. We have not yet completed the training of our coaches in Lebanon due to the ongoing crisis. It is difficult to predict what will happen and we rely on their feedback to indicate when they are ready to resume training. We hope that they will complete the course by January 2022.

### Objective 2: develop metric collection and analysis training for our headteachers to increase their level of strategic planning by March 2021

**Partially Completed.** We have developed tracking spreadsheets matched to the UN SDG 4 outcomes we measure. Training in the use of this has now been incorporated into post-course coaching as the school leaders begin to implement their action plans. Unfortunately, the pandemic continues to interfere with their plans as schools are repeatedly opened and closed. This has meant delays in putting training and systems into place so that data can be collected and used for strategic planning. Head teachers are under huge pressure, and we have deliberately adopted a light-touch approach as we do not want to increase stress at this most difficult time. In some cases, we needed to do additional training in the use of spreadsheets as some head teachers lacked knowledge and experience. We will need to remain flexible and responsive to our head teachers as things change on the ground for them. In addition, even when they have the data, there will be a big issue with reliability due to the interrupted school year. We now expect that next year will be used as a ‘dress rehearsal’ so that they can become accustomed to the process and strategy.

**Objective 3: use our project start-up process with government education officers in the locales of our schools so that they become accredited Apto coaches and can use our methodology to build capacity across all of the schools in their area.** This will build sustainability and viability into all our projects and increase value for money in what we deliver. We aim to trial this in Zambia starting in September 2020, finishing in March 2021.

**Partially Completed.** We have been able to proceed with a Memorandum of Understanding with the government in Western Province, Zambia, through contact with their Chief Education Officer. The approach and scale have been agreed but the progress then stalled due to the pandemic. Their officers have had wide ranging, serious priorities to address as schools closed across the country and we have been informed that they will re-engage with us when they are able to as Zambia moves into post-pandemic reality.

.....

## WHAT WE LEARNT

Our approach of consistently deploying resources to build relationships with both schools and local education authorities has been key as the pandemic continues. In a time of such pressure for our colleagues on the ground in very challenging circumstances, we have seen that the depth of relationships established a channel of trust and mutual respect. Head teachers highly valued having a wider perspective and experience that Aprender provided gleaned from our network of schools and also through our different partnerships, particularly PiXL. We also learnt that having the e-book on the subject of leadership may provide us with an additional approach that can be offered where clients can read the book first, and then work through the online course. The book could provide a solid foundation of concepts and principles that then make progress through the modules of the course even more effective and efficient. We learnt too, that our partners have been very grateful for the additional expertise we have gained through our additional research e.g. the ASCD (Association for Supervision and Curriculum Development) conference we attended.



### GOAL 3: OUR YEAR WITH FINDING AND MANAGING PARTNERS

These are some of the key objectives we set ourselves last year, with examples of how we have met them.

#### Objective 1: Find new partners that can add value

We have focused on growing existing partners, but at the same time have been in preliminary talks with the Zambian government in the Western province.

Objectives from this year.

- Increase our number of financial investors to sustain our development goals across the next year.

**We have not achieved this objective.** Following a review of our strategy and communications we saw that improvements were needed in our messaging and fundraising strategy. Although this is now underway, we need to fulfil all the recommendations to put us in a stronger position to pursue funding objectives. The pandemic has also had an impact globally on donor giving, as well as a reduction in government grants. We are encouraged that our current donor base has continued to generously support us through the pandemic, and we are very grateful for this.

- Improve our promotion strategy and process to engage 2 more partners by November 2020 as part of our aim to partner with 10 key NGO's supporting delivery of SDG 4 by July 2022 so that we can reach and impact more children from disadvantaged communities.

**We have not achieved this objective.** This is in large part due to the factors mentioned above.

- To identify key audiences to reach with a strategy and a desired action by September 2020. This will help us to raise our profile and potentially gain access to alternative funding streams and so increase our impact.

**Partially completed.** We have begun a relationship with an international development coach who has extensive experience and helped us to see how best we can develop our strategy as part of our review. We now have a greater understanding of the key issues we need to address, and as a result of this, the defining of our new key audience as churches and denominational networks who work in education in developing countries.

- To trial our Apto model with a national government, rather than at regional level, by March 2021. This will increase our capacity to reach higher numbers of children from disadvantaged communities and understand how we can best approach other national governments in developing nations.

**We have not achieved this objective.** This is due to the pandemic as national governments have had to respond to this emergency with their limited resources. This has meant that professional development has been superseded by the need for adaptation of education to aid home-schooling. We hope that soon we will be able to push ahead with both Jamaican and Zambian government projects.

## **Objective 2: Manage existing partners effectively**

We continue our partnership with PiXL International and have been involved in developments with the government of Jamaica. The program is anticipated to begin in September 2021.

We are supporting a school and preschool run by Resurrection Church Beirut (RCB) in Northern Lebanon. As part of their support, we are developing additional resources with more of a primary school emphasis. This will help us in the future to be more differentiated with the help that we can give.

Our relationship with KnownValuedLoved continues to grow and add value, particularly around Special Educational Needs and developing the approach of working with NGOs in countries who then work with schools. The KnownValuedLoved Chief Executive is also now a trained Apto coach, and he has produced the manual that now accompanies the Apto Lead Course for which we are very grateful. Feedback has been very positive.

We partner with a number of organisations who offer support, guidance and/or finance, namely:

- Instituto Total
- Bookham Baptist Church and their International Mission Resources Team
- Bookham and Horsley Rotary Club
- PiXL International
- Kids Alive International
- Known Valued Loved
- Resurrection Church, Beirut

Objectives from last year.

- Improve the training of partners to help them better understand our Apto model process, implications and expectations by December 2020. We will produce a video guide especially made for partners that helps them see the context and value in working with us. We will know this has been successful when partners engage in a more proactive way and in the language and questions used when communicating with us and their stakeholders/supporters. This will build capacity in our partner organisations to better use our model in their schools' network.

**Partially completed.** The increased frequency of contact with our partners through video conferencing has meant that we have been able to spend time communicating and listening regarding the Apto model process. This has led to partners engaging in a more proactive way highlighted by their language and questions when communicating with us. We still need to produce the video guides to help them see the context and value in working with us.

- To build a key strategic partnership with Tom Sherrington and team by August 2020 and so be able to produce ‘go deeper’ training videos based on best practice.


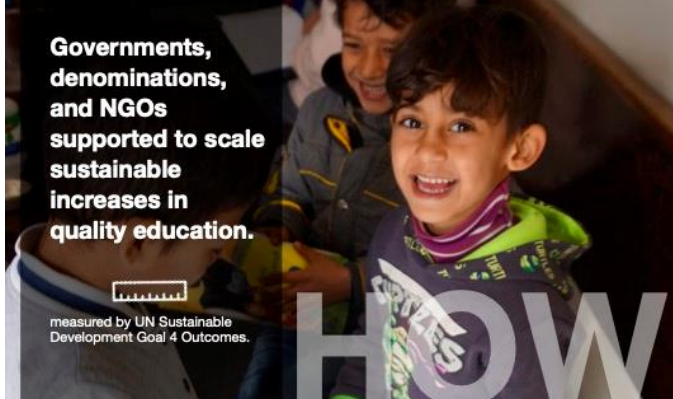

**We have not achieved this objective.** This is due to the extra workload caused by responding to the pandemic, and through diverting resources to the production of extra support material for our leadership and teacher courses. We are still in touch with Tom and his team and will hope to produce the new training videos across the next year.

.....  
**WHAT WE LEARNT**

We learnt that we need to further develop support material to aid schools as they work through the pandemic. This has meant that we have branched out into wider disciplines, such as psychology and trauma support, in order to assist school leaders and teachers as they try to rebuild and sustain local practice. We have attended a number of online webinars which have shown that we are developing good practices and implementation strategies that will assist us in moving forwards.

## 5. Going forward in 2021/22

Following our strategic review, we have restated our desired outcomes and related objectives as follows. Our progress in the next year will be measured against these.

OUTCOMES SOUGHT	OBJECTIVES
 <p><b>Apto established as a favoured model for education improvement in developing nations</b></p> <p>measured by number of schools and partnerships using our model.</p>	<p><b>A.1</b> Secure key strategic partnerships to scale impact.</p>
 <p><b>Governments, denominations, and NGOs supported to scale sustainable increases in quality education.</b></p> <p>measured by UN Sustainable Development Goal 4 Outcomes.</p>	<p><b>B.1</b> Identify, train and support Apto Coaches (minimum of one per country where we operate).</p> <p><b>B.2</b> Provide effective resources to support training.</p> <p><b>B.3</b> Build identified key skills and capacity within our organisation.</p>
 <p><b>Communities transformed through improved school culture, academic, and character outcomes for underserved children and young people.</b></p> <p>measured by testimonies from our beneficiaries.</p>	<p><b>C.1</b> School leaders effectively implement Apto model into their schools.</p> <p><b>C.2</b> Build evidence of impact and improve our support we give to our partners.</p>

## 6. Structure, Governance & Management

The Charity is constituted as a private company limited by guarantee, according to the provisions of the Companies Act 2006.

The Charity is registered with the Charity Commission, the regulator for charities in England & Wales.

### Governing Documents

The Charity's leading governing documents are its Memorandum of Association, dated 1<sup>st</sup> February 2010, and Articles of Association revised 28<sup>th</sup> January 2015.

### Governance

The Board of Trustees is the governing body for the Charity. Trustees also act as directors for the charitable company, **Aprender (UK) Limited**.

**Trustees are volunteers and receive no remuneration.**

Recruiting for all voluntary posts, including trustees, company directors and board advisors, is achieved by networking in our community in the UK and beyond. New board members are recruited to enhance board skill mix and diversity, or bring valuable experience of governance, strategic management, educational expertise or business development.

### Management and Operations

Strategy approval and regulatory governance are the responsibility of the Board of Trustees. Strategy definition, execution and day-to-day operational management are the responsibility of the CEO. Some operational activity, such as financial management, is undertaken by the Trustees and other volunteers in support of the Charity.

The Board has regular meetings (a minimum of every second month) that serve operational, governance and regulatory purposes.

### Partnerships

Aprender is grateful to our partners for their support and commitment. All of our partners have aims and objectives that align with those of Aprender. Our partners are:

**Bookham Baptist Church, UK** – a registered UK charity.

This partnership has been with us since our beginning and have consistently supported us in so many ways, including pastorally, spiritually and financially. It is covered by a Partnership Agreement. Their International Missions Resource Team oversee all international links, including the partnership with Aprender, and bring accountability and a wide variety of skills and experience that is available to our Board.

**Instituto Total** (“Total”), of Goiânia, Brazil - a Brazilian registered institute.

The partnership covered by a Memorandum of Understanding (MOU) allows Aprender to access Total’s network of contacts and provides support and a working base for Aprender personnel in Brazil. Aprender provides Total with educational expertise to employ in its social projects.

**PiXL International**, UK - a registered UK charity.

The partnership covered by an MOU gives Aprender access to the largest non-government school network in the UK allowing professional development, support and sharing of best practice with both UK schools and PiXL-linked schools in 10 other nations. Aprender aids the understanding and growth of PiXL’s development model.

**Kids Alive International** (KIA), USA - a registered US charity.

The partnership gives Aprender access to KAI’s network of schools in 10 other nations where we have been asked to aid the professional development of their head teachers and staff.

This partnership is governed by an MOU.

**Known Valued Loved** UK - a registered UK charity.

The partnership covered by an MOU has enabled Aprender to build their capacity for training school leaders and teachers, resulting in two schools and two education development charities receiving development in school improvement

**John Catt Education Publishers** UK.

This partnership covered by an MOU has given us access to the latest research and practice around in-class teacher coaching.

We are also building relationships with the following organisations and hope to progress them with an agreement across the next year:

- Baptist Mission Society
- Global Connections

## 7. Financial Review

### Trustees’ Responsibilities in the Preparation of Financial Statements

The Trustees (who are also directors of Aprender (UK) Limited for the purposes of company law) are responsible for preparing the Trustees’ Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Legislation requires the Trustees to prepare financial statements for each financial year which give true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**The Trustees confirm that they have fulfilled the above responsibilities.**

### Policy On Reserves

The Charity aims to maintain minimum unrestricted funds at a level equivalent to twelve weeks of operating costs.

### Principal Funding Sources

The Charity's principal sources of funds are from private donations:

- Giving from private donors;
- Grants from grant-making charities and other organisations that share our aims; and
- Fundraising events.

### Statement of Financial Activities and Independent Examiner's Report

The SOFA and Examiner's Report are available upon request and will be submitted to the Charity Commission, Companies House and HMRC as required by charity and tax law in England and Wales.

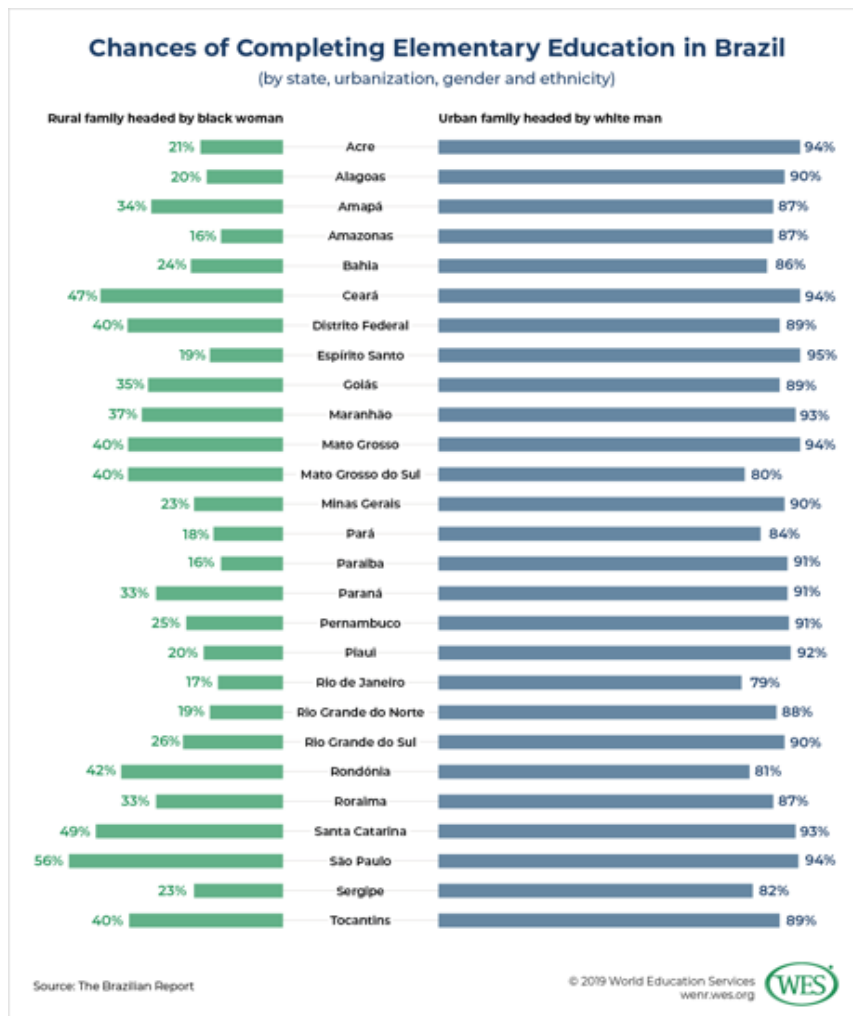
Neil Walker  
Chairman – Aprender (UK)

Approved by the Board of Trustees on 20 October 2021

## Appendix 1 – Background information about education in the countries where our main work is focused.

### Brazil

Brazilian education is characterized by wide disparities in resources, access, and quality based on geographic location, socioeconomic status, and ethnicity. Upper-secondary completion rates ranged from 66 percent in cities to 43 percent in rural areas. Higher education attendance was as high as 47 percent among the richest segments of Brazilian society, but only 5 percent among the poorest. Whites have completed 2.5 more mean years of education than indigenous peoples. Private schools, which tend to outperform public schools in terms of learning outcomes, cost as much in fees as poor households earn in total income and are therefore mostly reserved for privileged white elites. As the table below shows, as of 2019, there continues to be wide disparity between education outcomes based on skin colour.



Poor educational outcomes and their impact on individuals, communities and society are well documented - there are social and economic costs including unemployment, crime, policing, incarceration and those of family disintegration.

Aprender continue to expand its schools network in Brazil in partnership with Instituto Total and PiXL International, demonstrating impact and building local capacity for school self-improvement. We expand on this work later in this report.

## Lebanon

Lebanon continues to suffer under a weak government and economy, a situation that is further compounded by lack of social cohesion. The country went for nearly two-and-a-half years without a president due to political gridlock among the various religious sects. In 2016, youth unemployment was 21.27 percent, more than triple the overall unemployment rate of just 6.78 percent.

The weakness of the government is reflected by problems in the public education sector. At the primary and secondary levels, Lebanon has struggled to increase the quality of public education since the end of the civil war. The tremendous influx of Syrian refugees in recent years has further strained the public education system, and has reportedly led some Lebanese parents to move their children from public to private school. In 2015, a striking majority of Lebanon's 491,455 elementary age students – nearly 75 percent – attended private schools. At the same time, transition rates from elementary to secondary education have plunged in recent years, as have gross enrolment rates in higher education.

The RACE (Reaching All Children with Education) II Strategy (2017-2021) [Lebanese Ministry for Education and Higher Education] continues, with the following aims:

- Aligning with the UN Global Goals For Sustainable Developments' Goal 4 on Education, RACE II will seek to integrate human right, child rights, and child protection principles, as key to its interventions, namely:
- **Quality education opportunities.**
- **Quality public education services.**
- **Inclusive education opportunities** including **early childhood education, to improving quality of teaching services for primary, secondary, and vocational education, and a focus on equipping children and youth with effective life-skills.**
- Improving the **quality of teaching and learning**, and strengthening national education systems, policies and **monitoring.**

There are approximately 1.5 million Syrian refugees in Lebanon; however, 74% lack legal status. Authorities heightened calls for the return of refugees in 2018 and municipalities have forcibly evicted thousands of refugees. Children with disabilities are often denied admission to schools. In 2018, 300,000 refugee children were out of school.

Aprender are using their experience in cross-cultural education development to deliver quality education training and support to refugee schools in Lebanon.

## Nepal

Nepal is among the least developed countries in the world, with about one-quarter of its population living below the poverty line. Nepal is heavily dependent on remittances, which amount to as much as 30% of GDP. Agriculture is the mainstay of the economy, providing a livelihood for almost two-thirds of the population but accounting for less than a third of GDP. Industrial activity mainly involves the processing of agricultural products, including pulses, jute, sugarcane, tobacco, and grain.

Samiksha Phuyal in her newspaper article in 2018 said (translated):

“The teaching profession is considered to be the worst profession here. People say if a person can’t do anything after study, he/she becomes a teacher, and that’s the condition here and thus leaves a bad impression towards the profession of teacher. Even a good teacher does not get a reputation he/she deserves, and this is one of the reasons a qualified and passionate teacher is hard to find as the conception towards a teacher is all in all bad. The poor syllabus of the textbook is one of the drawbacks of the education system.

Usually, the public schools located in remote areas do not have enough staff as the government does not allocate enough teachers. Also, the teachers don’t want to stay in such places due to lack of availability of basic items. Thus, a less qualified like, primary level teachers are forced to teach the secondary level students which are beyond their capability. The teacher with no proficiency in a degree teaches the subjects like math teacher teaching social science so the class is always going to be a disaster as he/she can’t teach anything beyond what’s given in the content resulting to poor education and hence the poor knowledge students.”

At the same time, the school system remains plagued by **high dropout rates** with girls still being more likely to leave school earlier than boys. While retention rates have increased strongly over the past decades, only 76.8% of pupils in cohorts that enrol in elementary education remained until the last grade of elementary education in 2015 (UNESCO). Most children that drop out of school come from impoverished households or live at great distances from school. Children from poor families are often forced to quit school because they have to help their families with farming work or have to walk long distances to attend classes. Also, the **education of girls** is still not seen as a priority in some rural households and child marriage is still a relatively common practice even in the cities. According to Human Rights Watch, “37% of girls in Nepal marry before age 18, and 10% are married by age 15”. In more rural areas, schools have difficulties **retaining good teachers** who are attracted to the cities due to better salaries being offered. **Antiquated teaching practices** endure in many areas where rote memorisation still reigns, with little differentiation for children with special educational needs. **Preschool education** does not reflect international best practice, with small children being expected to endure the same regime as their older siblings.

## Zambia

The government of Zambia is committed to allocating more resources to the education sector to expand access to primary, secondary, and tertiary education. Education is seen as a major factor in fighting poverty and hunger.

The goal of the education sector is to increase equitable access to quality education and skills training to enhance human capacity for sustainable national development.

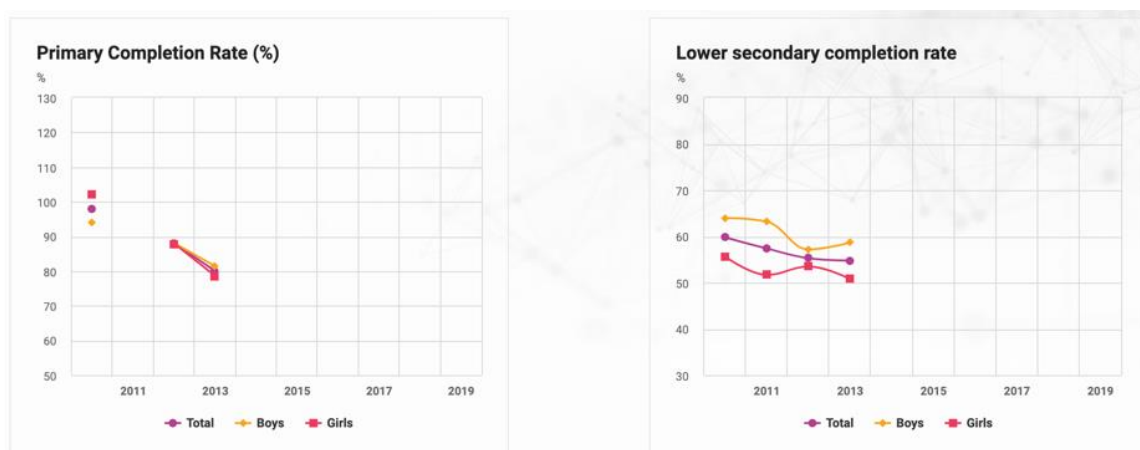
The National Implementation Framework III’s (NIF II) primary goal is to enhance human capacity by improving quality education and skills training, with particular attention to raising learning achievement levels and mitigating inequities and inefficiencies.

Despite increases in student enrolment and completion rates at the basic school level, quality remains low. This reflects challenges in teacher quality and supply, teaching and learning materials, and school governance.

The ministry of general education (MoGE) has set nine objectives in the NIF III period:

1. Increase access, efficiency, and equity to **quality early childhood education (ECE)** and primary education:
2. Increase access, efficiency, and equity to **quality** secondary school education
3. Increase the number of **qualified and competent teachers** in schools
4. Increase access to **science, technology, and innovation**
5. Increase access, participation, and equity in the provision of quality university education
6. Increase efficiency and equitable access to technical education, vocational, and entrepreneurship trainings
7. Increase adult literacy levels
8. Expand and improve infrastructure through the construction of new facilities and rehabilitation of existing ones
9. **Review the curriculum** at all levels to make it relevant and responsive to national aspirations and education needs

In order to implement NIF III, the government has set a number of strategic priorities. These include nurturing **strong partnerships with educational service providers**, systemic restructuring and management capacity enhancement, and providing formal and **alternative modes of education delivery**. We have highlighted the areas where Aprender specifically work. As the graphs below indicate, a key indicator of quality education, completions rates, have consistently dropped in both primary and secondary sectors.



(source: Global Partnership for Education 2020)

Aprender is using their experience in education development in early years schooling to deliver quality education training and support to new and existing preschools and primaries in rural areas.

## Appendix 2

### *Organizational Psychology* by Carrie Foster

1. **Time-order effect:** The intervention must precede the outcome. The introduction of our intervention occurred before the changes in the measured outcomes occurred.
2. **Strength of association:** There is a correlation between the desired outcome and the intervention. For instance, there should be trend between those who participated in the intervention, and the corresponding increase in a measured outcome. This is true in our case, with desired outcomes impacting the students and staff of our schools.
3. **Exclusion of alternate explanations:** There should be no other major explanation attributed to the outcome except for that of your intervention. We are aware that in some of our schools the staff did receive some additional training through other organisations, but these were small interventions and did not duplicate our main work.

Company registration number: 07167874

Charity registration number: 1136600

# APRENDER (UK) LIMITED

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Sherwin Currid Accountancy Limited  
Chartered Certified Accountants  
32 London Road  
Guildford  
Surrey  
GU1 2AB

**APRENDER (UK) LIMITED**

**Contents**

Reference and Administrative Details	1
Statement of Trustees' Responsibilities	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11

## **APRENDER (UK) LIMITED**

### **Reference and Administrative Details**

#### **Trustees**

Mr N Walker  
Mr D Plummer  
Mr W Nima  
Mrs M Nima  
Ms H Gash

#### **Principal Office**

Bookham Baptist Church  
Lower Road  
Bookham  
Leatherhead  
KT23 4DH

The charity is incorporated in England and Wales.

#### **Company Registration Number**

07167874

#### **Charity Registration Number**

1136600

#### **Bankers**

HSBC  
18 North Street  
Leatherhead  
Surrey  
KT22 7AR

#### **Independent Examiner**

Sherwin Currid Accountancy Limited  
Chartered Certified Accountants  
32 London Road  
Guildford  
Surrey  
GU1 2AB

## APRENDER (UK) LIMITED

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of APRENDER (UK) LIMITED for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 20 October 2021 and signed on its behalf by:

*NA Walker*

NA Walker (Nov 8, 2021 10:04 GMT)

Mr N Walker  
Trustee

# APRENDER (UK) LIMITED

## Independent Examiner's Report to the trustees of APRENDER (UK) LIMITED

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 11.

### Respective responsibilities of trustees and examiner

As the charity's trustees of APRENDER (UK) LIMITED (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of APRENDER (UK) LIMITED are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of APRENDER (UK) LIMITED as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

*Sherwin Currid*

Sherwin Currid (Nov 8, 2021 10:20 GMT)

Sherwin Currid Accountancy Limited  
Chartered Certified Accountants

32 London Road  
Guildford  
Surrey  
GU1 2AB

20 October 2021

# APRENDER (UK) LIMITED

## Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>	<b>Note</b>			
Donations and legacies	3	14,069	12,640	26,709
Investment income	4	6	-	6
Total income		<u>14,075</u>	<u>12,640</u>	<u>26,715</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(20,142)</u>	<u>(12,640)</u>	<u>(32,782)</u>
Total expenditure		<u>(20,142)</u>	<u>(12,640)</u>	<u>(32,782)</u>
Net income		<u>(6,067)</u>	<u>-</u>	<u>(6,067)</u>
Net movement in funds		(6,067)	-	(6,067)
<b>Reconciliation of funds</b>				
Total funds brought forward		23,686	-	23,686
Total funds carried forward	13	<u>17,619</u>	<u>-</u>	<u>17,619</u>
		Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>	<b>Note</b>			
Donations and legacies	3	30,071	13,360	43,431
Investment income	4	28	-	28
Total income		<u>30,099</u>	<u>13,360</u>	<u>43,459</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(22,441)</u>	<u>(13,360)</u>	<u>(35,801)</u>
Total expenditure		<u>(22,441)</u>	<u>(13,360)</u>	<u>(35,801)</u>
Net income		<u>7,658</u>	<u>-</u>	<u>7,658</u>
Net movement in funds		7,658	-	7,658
<b>Reconciliation of funds</b>				
Total funds brought forward		16,028	-	16,028
Total funds carried forward	13	<u>23,686</u>	<u>-</u>	<u>23,686</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 13.

**APRENDER (UK) LIMITED**  
**(Registration number: 07167874)**  
**Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	-	-
<b>Current assets</b>			
Cash at bank and in hand	11	19,544	25,566
<b>Creditors: Amounts falling due within one year</b>	12	<u>(1,925)</u>	<u>(1,880)</u>
<b>Net current assets</b>		<u>17,619</u>	<u>23,686</u>
<b>Net assets</b>		<u>17,619</u>	<u>23,686</u>
<b>Funds of the charity:</b>			
Unrestricted funds		17,619	23,686
Restricted funds		<u>-</u>	<u>-</u>
<b>Total funds</b>	13	<u>17,619</u>	<u>23,686</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 4 to 11 were approved by the trustees, and authorised for issue on 20 October 2021 and signed on their behalf by:

*N A Walker*

N A Walker (Nov 8, 2021 10:04 GMT)

Mr N Walker  
Trustee

# **APRENDER (UK) LIMITED**

## **Notes to the Financial Statements for the Year Ended 31 March 2021**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bookham Baptist Church  
Lower Road  
Bookham  
Leatherhead  
KT23 4DH

These financial statements were authorised for issue by the trustees on 20 October 2021.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### **Basis of preparation**

APRENDER (UK) LIMITED meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## **APRENDER (UK) LIMITED**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Gift aid**

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# APRENDER (UK) LIMITED

## Notes to the Financial Statements for the Year Ended 31 March 2021

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Gift-aided donations	8,074	-	8,074	11,064
Non gift-aided donations	2,071	-	2,071	9,835
Stewardship	280	-	280	280
Just Giving income	2,744	-	2,744	1,221
Gift aid reclaimed	-	-	-	3,752
Grants, including capital grants;				
Groups/charitable trusts	900	12,640	13,540	14,660
Fundraising Event	-	-	-	2,619
	<u>14,069</u>	<u>12,640</u>	<u>26,709</u>	<u>43,431</u>

### 4 Investment income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Interest receivable and similar income	<u>6</u>	<u>-</u>	<u>6</u>	<u>28</u>

# APRENDER (UK) LIMITED

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 5 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Direct costs		18,918	12,640	31,558	34,105
Depreciation costs		-	-	-	496
Governance costs	6	1,224	-	1,224	1,200
		<u>20,142</u>	<u>12,640</u>	<u>32,782</u>	<u>35,801</u>
		Grant funding of activity £	Activity support costs £	Total 2021 £	Total 2020 £
Grants to other charities		-	-	-	-
Fundraising costs		-	-	-	1,340
Consultancy fees		31,167	-	31,167	32,765
Other expenditure		-	-	-	496
		<u>31,167</u>	<u>-</u>	<u>31,167</u>	<u>34,601</u>

£20,142 (2020 - £22,441) of the above expenditure was attributable to unrestricted funds and £12,640 (2020 - £13,360) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,224 (2020 - £1,200) which relate directly to charitable activities. See note 6 for further details.

# APRENDER (UK) LIMITED

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 6 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Independent examiner fees	1,008	-	1,008	984
Just Giving fees	216	-	216	216
	<u>1,224</u>	<u>-</u>	<u>1,224</u>	<u>1,200</u>

### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

### 8 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,008</u>	<u>984</u>

### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 10 Tangible fixed assets

	Computer equipment £	Total £
<b>Cost</b>		
At 1 April 2020	<u>1,489</u>	<u>1,489</u>
At 31 March 2021	<u>1,489</u>	<u>1,489</u>
<b>Depreciation</b>		
At 1 April 2020	<u>1,489</u>	<u>1,489</u>
At 31 March 2021	<u>1,489</u>	<u>1,489</u>
<b>Net book value</b>		
At 31 March 2021	<u>-</u>	<u>-</u>
At 31 March 2020	<u>-</u>	<u>-</u>

### 11 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>19,544</u>	<u>25,566</u>

### 12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	-
Accruals	<u>1,925</u>	<u>1,880</u>
	<u>1,925</u>	<u>1,880</u>

# APRENDER (UK) LIMITED

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 13 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds	23,686	14,075	(20,142)	17,619
Restricted funds	-	12,640	(12,640)	-
<b>Total funds</b>	<b>23,686</b>	<b>26,715</b>	<b>(32,782)</b>	<b>17,619</b>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds	16,028	30,099	(22,441)	23,686
Restricted funds	-	13,360	(13,360)	-
<b>Total funds</b>	<b>16,028</b>	<b>43,459</b>	<b>(35,801)</b>	<b>23,686</b>

### 14 Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Current assets	19,544	19,544
Current liabilities	(1,925)	(1,925)
<b>Total net assets</b>	<b>17,619</b>	<b>17,619</b>
	Unrestricted funds £	Total funds £
Current assets	25,566	25,566
Current liabilities	(1,880)	(1,880)
<b>Total net assets</b>	<b>23,686</b>	<b>23,686</b>

### 15 Analysis of net funds

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	25,566	(6,022)	19,544
<b>Net debt</b>	<b>25,566</b>	<b>(6,022)</b>	<b>19,544</b>
	At 1 April 2019 £	Financing cash flows £	At 31 March 2020 £
Cash at bank and in hand	17,538	8,028	25,566
<b>Net debt</b>	<b>17,538</b>	<b>8,028</b>	<b>25,566</b>

# APRENDER (UK) LIMITED

## Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies (analysed below)	14,069	12,640	26,709	43,431
Investment income (analysed below)	6	-	6	28
Total income	14,075	12,640	26,715	43,459
<b>Expenditure on:</b>				
Charitable activities (analysed below)	(20,142)	(12,640)	(32,782)	(35,801)
Total expenditure	(20,142)	(12,640)	(32,782)	(35,801)
Net income/(expenditure)	(6,067)	-	(6,067)	7,658
Net movement in funds	(6,067)	-	(6,067)	7,658
<b>Reconciliation of funds</b>				
Total funds brought forward	23,686	-	23,686	23,686
Total funds carried forward	17,619	-	17,619	31,344

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Donations and legacies</b>				
Gift-aided donations	8,074	-	8,074	11,064
Non-gift aided donation	2,071	-	2,071	9,835
Justgiving income	2,744	-	2,744	1,221
Gift Aid tax reclaimed	-	-	-	3,752
Trusts and foundations	900	12,640	13,540	14,660
Stewardship	280	-	280	280
Fund raising event	-	-	-	2,619
	14,068	12,640	26,708	43,431

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Investment income	6	-	6	28

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Charitable activities</b>				
Fundraising costs	-	-	-	(1,340)
Subcontract cost	(17,962)	(12,640)	(30,602)	(32,765)
Just Giving fees	(216)	-	(216)	(216)
Computer software and consumables	(160)	-	(160)	-
Advertising and marketing	(230)	-	(230)	-
Accountancy fees	(1,008)	-	(1,008)	(984)
Consultancy Fees	(565)	-	(565)	-
Depreciation of office equipment	-	-	-	(496)
	(20,142)	(12,640)	(32,782)	(35,801)

Company registration number: 07167874

Charity registration number: 1136600

# APRENDER (UK) LIMITED

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Sherwin Currid Accountancy Limited  
Chartered Certified Accountants  
32 London Road  
Guildford  
Surrey  
GU1 2AB

**APRENDER (UK) LIMITED**

**Contents**

Reference and Administrative Details	1
Statement of Trustees' Responsibilities	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11

## **APRENDER (UK) LIMITED**

### **Reference and Administrative Details**

**Trustees**

Mr N Walker  
Mr D Plummer  
Mr W Nima  
Mrs M Nima  
Ms H Gash

**Principal Office**

Bookham Baptist Church  
Lower Road  
Bookham  
Leatherhead  
KT23 4DH

The charity is incorporated in England and Wales.

**Company Registration Number**

07167874

**Charity Registration Number**

1136600

**Bankers**

HSBC  
18 North Street  
Leatherhead  
Surrey  
KT22 7AR

**Independent Examiner**

Sherwin Currid Accountancy Limited  
Chartered Certified Accountants  
32 London Road  
Guildford  
Surrey  
GU1 2AB

## APRENDER (UK) LIMITED

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of APRENDER (UK) LIMITED for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 20 October 2021 and signed on its behalf by:

*NA Walker*

NA Walker (Nov 8, 2021 10:04 GMT)

Mr N Walker  
Trustee

## APRENDER (UK) LIMITED

### Independent Examiner's Report to the trustees of APRENDER (UK) LIMITED

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 11.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of APRENDER (UK) LIMITED (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of APRENDER (UK) LIMITED are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of APRENDER (UK) LIMITED as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

*Sherwin Currid*

Sherwin Currid (Nov 8, 2021 10:20 GMT)

Sherwin Currid Accountancy Limited  
Chartered Certified Accountants

32 London Road  
Guildford  
Surrey  
GU1 2AB

20 October 2021

# APRENDER (UK) LIMITED

## Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>	<b>Note</b>			
Donations and legacies	3	14,069	12,640	26,709
Investment income	4	6	-	6
Total income		<u>14,075</u>	<u>12,640</u>	<u>26,715</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(20,142)</u>	<u>(12,640)</u>	<u>(32,782)</u>
Total expenditure		<u>(20,142)</u>	<u>(12,640)</u>	<u>(32,782)</u>
Net income		<u>(6,067)</u>	<u>-</u>	<u>(6,067)</u>
Net movement in funds		(6,067)	-	(6,067)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>23,686</u>	<u>-</u>	<u>23,686</u>
Total funds carried forward	13	<u>17,619</u>	<u>-</u>	<u>17,619</u>
		Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>	<b>Note</b>			
Donations and legacies	3	30,071	13,360	43,431
Investment income	4	28	-	28
Total income		<u>30,099</u>	<u>13,360</u>	<u>43,459</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(22,441)</u>	<u>(13,360)</u>	<u>(35,801)</u>
Total expenditure		<u>(22,441)</u>	<u>(13,360)</u>	<u>(35,801)</u>
Net income		<u>7,658</u>	<u>-</u>	<u>7,658</u>
Net movement in funds		7,658	-	7,658
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>16,028</u>	<u>-</u>	<u>16,028</u>
Total funds carried forward	13	<u>23,686</u>	<u>-</u>	<u>23,686</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 13.

**APRENDER (UK) LIMITED**  
**(Registration number: 07167874)**  
**Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	-	-
<b>Current assets</b>			
Cash at bank and in hand	11	19,544	25,566
<b>Creditors: Amounts falling due within one year</b>	12	<u>(1,925)</u>	<u>(1,880)</u>
<b>Net current assets</b>		<u>17,619</u>	<u>23,686</u>
<b>Net assets</b>		<u>17,619</u>	<u>23,686</u>
<b>Funds of the charity:</b>			
Unrestricted funds		17,619	23,686
Restricted funds		<u>-</u>	<u>-</u>
<b>Total funds</b>	13	<u>17,619</u>	<u>23,686</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 4 to 11 were approved by the trustees, and authorised for issue on 20 October 2021 and signed on their behalf by:

*N A Walker*

N A Walker (Nov 8, 2021 10:04 GMT)

Mr N Walker  
Trustee

# **APRENDER (UK) LIMITED**

## **Notes to the Financial Statements for the Year Ended 31 March 2021**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bookham Baptist Church  
Lower Road  
Bookham  
Leatherhead  
KT23 4DH

These financial statements were authorised for issue by the trustees on 20 October 2021.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### **Basis of preparation**

APRENDER (UK) LIMITED meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## **APRENDER (UK) LIMITED**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Gift aid**

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# APRENDER (UK) LIMITED

## Notes to the Financial Statements for the Year Ended 31 March 2021

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Gift-aided donations	8,074	-	8,074	11,064
Non gift-aided donations	2,071	-	2,071	9,835
Stewardship	280	-	280	280
Just Giving income	2,744	-	2,744	1,221
Gift aid reclaimed	-	-	-	3,752
Grants, including capital grants;				
Groups/charitable trusts	900	12,640	13,540	14,660
Fundraising Event	-	-	-	2,619
	<u>14,069</u>	<u>12,640</u>	<u>26,709</u>	<u>43,431</u>

### 4 Investment income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Interest receivable and similar income	<u>6</u>	<u>-</u>	<u>6</u>	<u>28</u>

# APRENDER (UK) LIMITED

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 5 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Direct costs		18,918	12,640	31,558	34,105
Depreciation costs		-	-	-	496
Governance costs	6	1,224	-	1,224	1,200
		<u>20,142</u>	<u>12,640</u>	<u>32,782</u>	<u>35,801</u>
		Grant funding of activity £	Activity support costs £	Total 2021 £	Total 2020 £
Grants to other charities		-	-	-	-
Fundraising costs		-	-	-	1,340
Consultancy fees		31,167	-	31,167	32,765
Other expenditure		-	-	-	496
		<u>31,167</u>	<u>-</u>	<u>31,167</u>	<u>34,601</u>

£20,142 (2020 - £22,441) of the above expenditure was attributable to unrestricted funds and £12,640 (2020 - £13,360) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,224 (2020 - £1,200) which relate directly to charitable activities. See note 6 for further details.

# APRENDER (UK) LIMITED

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 6 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Independent examiner fees	1,008	-	1,008	984
Just Giving fees	216	-	216	216
	<u>1,224</u>	<u>-</u>	<u>1,224</u>	<u>1,200</u>

### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

### 8 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,008</u>	<u>984</u>

### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 10 Tangible fixed assets

	Computer equipment £	Total £
<b>Cost</b>		
At 1 April 2020	<u>1,489</u>	<u>1,489</u>
At 31 March 2021	<u>1,489</u>	<u>1,489</u>
<b>Depreciation</b>		
At 1 April 2020	<u>1,489</u>	<u>1,489</u>
At 31 March 2021	<u>1,489</u>	<u>1,489</u>
<b>Net book value</b>		
At 31 March 2021	<u>-</u>	<u>-</u>
At 31 March 2020	<u>-</u>	<u>-</u>

### 11 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>19,544</u>	<u>25,566</u>

### 12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	-
Accruals	<u>1,925</u>	<u>1,880</u>
	<u>1,925</u>	<u>1,880</u>

# APRENDER (UK) LIMITED

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 13 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds	23,686	14,075	(20,142)	17,619
Restricted funds	-	12,640	(12,640)	-
<b>Total funds</b>	<b>23,686</b>	<b>26,715</b>	<b>(32,782)</b>	<b>17,619</b>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds	16,028	30,099	(22,441)	23,686
Restricted funds	-	13,360	(13,360)	-
<b>Total funds</b>	<b>16,028</b>	<b>43,459</b>	<b>(35,801)</b>	<b>23,686</b>

### 14 Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Current assets	19,544	19,544
Current liabilities	(1,925)	(1,925)
<b>Total net assets</b>	<b>17,619</b>	<b>17,619</b>
	Unrestricted funds £	Total funds £
Current assets	25,566	25,566
Current liabilities	(1,880)	(1,880)
<b>Total net assets</b>	<b>23,686</b>	<b>23,686</b>

### 15 Analysis of net funds

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	25,566	(6,022)	19,544
<b>Net debt</b>	<b>25,566</b>	<b>(6,022)</b>	<b>19,544</b>
	At 1 April 2019 £	Financing cash flows £	At 31 March 2020 £
Cash at bank and in hand	17,538	8,028	25,566
<b>Net debt</b>	<b>17,538</b>	<b>8,028</b>	<b>25,566</b>

# APRENDER (UK) LIMITED

## Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies (analysed below)	14,069	12,640	26,709	43,431
Investment income (analysed below)	6	-	6	28
Total income	14,075	12,640	26,715	43,459
<b>Expenditure on:</b>				
Charitable activities (analysed below)	(20,142)	(12,640)	(32,782)	(35,801)
Total expenditure	(20,142)	(12,640)	(32,782)	(35,801)
Net income/(expenditure)	(6,067)	-	(6,067)	7,658
Net movement in funds	(6,067)	-	(6,067)	7,658
<b>Reconciliation of funds</b>				
Total funds brought forward	23,686	-	23,686	23,686
Total funds carried forward	17,619	-	17,619	31,344
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Donations and legacies</b>				
Gift-aided donations	8,074	-	8,074	11,064
Non-gift aided donation	2,071	-	2,071	9,835
Justgiving income	2,744	-	2,744	1,221
Gift Aid tax reclaimed	-	-	-	3,752
Trusts and foundations	900	12,640	13,540	14,660
Stewardship	280	-	280	280
Fund raising event	-	-	-	2,619
	14,068	12,640	26,708	43,431
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Investment income	6	-	6	28
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Charitable activities</b>				
Fundraising costs	-	-	-	(1,340)
Subcontract cost	(17,962)	(12,640)	(30,602)	(32,765)
Just Giving fees	(216)	-	(216)	(216)
Computer software and consumables	(160)	-	(160)	-
Advertising and marketing	(230)	-	(230)	-
Accountancy fees	(1,008)	-	(1,008)	(984)
Consultancy Fees	(565)	-	(565)	-
Depreciation of office equipment	-	-	-	(496)
	(20,142)	(12,640)	(32,782)	(35,801)