



Annual Report 2022 - 2023



Aprender Trustees Annual Report 2022-23

The Aprender (UK) Board of Trustees presents its annual report and financial statements for the year ending 31st March 2023.

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.

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Reference and Administrative Information

Charity name: **Aprender (UK) Limited**

Charity registration number: **1136600**

Company registration number: **07167874**

Registered office: **Bookham Baptist Church, Lower Road, Bookham, Leatherhead, Surrey, KT23 4DH**

Aprender Trustees Annual Report 2022-23

Board of Trustees & Directors

Mr Neil Walker (Chair)

Mrs Mary Nima (Safeguarding Lead)

Mr David Plummer

Mrs Helen Gash (Treasurer)

Mr Waheeb Nima

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1. Chairman's Introduction

Every year when I write this introduction, I look back at what I wrote over the previous few years. Some things stay the same – our gratitude to our donors and volunteers; our admiration for those we seek to help as they battle with life's daily challenges; the dedication of our coaches. But while Covid retreats, I now reflect on the added challenges of a war in Ukraine and the unsettling geopolitical situation it has caused, a cost-of-living crisis in most countries and increasing evidence of a global climate catastrophe.

Last year I wrote that I was amazed with the resilience of those we meet in the course of our work in dealing with these challenges. I was humbled by a response when I repeated this one day. "Don't be amazed" they said, "*they* are not resilient". "What do you mean?" I said, beginning to feel a little affronted. They continued, "It is not resilience – *they just don't have a choice*". Like many profound statements, it hits you harder the more you think about it. It is true. The people we help so often don't have choices - they must muddle through the best they can. We diminish their challenges by thinking that this 'resilience' means that they can cope better than we can, that they somehow need less support than we would. Of course, this isn't the case – they just have no choice.

So, assumption duly challenged, I now see the world of those we seek to help a little differently. To give our beneficiaries choices is at the heart of what we do, but now I realise that without choices, the very resilience I thought helped people through their day may simply not be there. What we do, therefore, takes on an even greater significance when viewed through this lens.

I commend this report for 2022-23 to you. Please continue to journey with us.

Neil Walker
Chairman, Board of Trustees
July 2023

2. Our Vision

All children receive a high-quality education which produces communities that flourish.

Principal Activity

The Aprerder Education Development Foundation promotes community flourishing¹ by improving educational outcomes. Our service is free to our end users but financed through generous investors and donors. We use our school improvement model, called *Apto*TM, which values and empowers government, denominational, and NGO education departments, allowing them to bring sustainable, systemic change to their schools.

We work with registered schools and informal schools, such as education projects for refugees and displaced communities.

We train educators from all these bodies to be Apto Coaches using key strategies and ideas to improve the quality of their schools they support. These coaches inspire, train and guide their own head teachers who, in turn, transfer these skills to their teachers, implementing, embedding, and sustaining the changes in the years to come.

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



¹ 'Community flourishing' as defined by the Centre for Building Better Community, www.community.how

² <https://sdgs.un.org/goals>

The Focus of Our Work

Of these global goals we focus on **Goal 4 – Quality Education**³. We do this through investment in **education development** in developing countries, through the **building of partnerships** with a country's government, denominational schools or NGOs to increase their 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 disadvantaged backgrounds, teachers and educational staff, and government/NGO 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.

We work in these ways across the globe:

Research and development. We monitor and evaluate the latest research concerning cross-cultural education development to ensure *Apto*TM stays up to date.

High quality, high value coaching is 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 education officers. This relationship deepens through the training and then extends into the implementation of our model across the school/s.

³ <https://sdgs.un.org/goals/goal4>

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We work in four clusters:

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

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. We have a code of conduct that coaches are required to sign up to, and we provide continual development conversations with them to ensure their wellbeing and standards of working.

Aprender is a member of various networks that provide important support for its work in several areas. 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 the aims and objectives of the Charity with appropriate accountability. The Trustees are therefore confident that Aprender meets the public benefit requirements of being a registered charity.

3. Summary Of The Year

This report provides a summary of the key achievements and activities undertaken by Aprender during the year. We remained dedicated to enhancing our use of technology, focusing on upgrading our website and continuing our support given to our partners.

Having forged a partnership, (jointly with PiXL International in the UK) with [SESI](https://www.sesims.com.br/)⁴ (Social Service of Industry) based in Campo Grande, Brazil, last year, Aprender delivered in-person training this year to further enhance leadership and teacher training. Our CEO Phil Hawkins was invited to be the keynote speaker at an education and training event held by SESI and another hosted by UniEvangelica University in Annapolis, central Brazil. Collaborative workshops, training sessions, and knowledge-sharing activities were organised, enabling Aprender to gain valuable insights and strengthen its educational approach.

Aprender expanded to Burundi, focusing on improving education in underserved communities. They evaluated projects using the Apto model and formed new relationships, including with the Burundian Ambassador to the UK, for future initiatives. Building on its existing projects, Aprender continued to work closely with our pilot schools and educators, to empower students with the necessary skills for the future. The impact of these efforts was evident in improved educational outcomes and a successful trial of our accelerated training service. Aprender conducted evaluation visits to Lebanon to assess the impact of previous training programmes on children. Valuable insights were gained, leading to adjustments and improvements where needed. Positive outcomes reinforced Aprender's commitment to early years and primary education, especially in disadvantaged communities like refugees. Aprender continued training initiatives in Beirut, collaborating with local institutions and professionals to provide targeted programs for educators, focusing on holistic development in young learners.

Expanding its reach to East Africa, Aprender conducted its first evaluation visits to Uganda and Kenya. These visits aimed to assess the impact of Aprender's interventions in these regions and identify areas for improvement. We had the pleasure of awarding Apto Coach status to four colleagues in Uganda, our first native African coaches. The feedback received from educators, students, and communities provided positive learning points that will guide future projects and initiatives in these countries.

⁴ <https://www.sesims.com.br/>


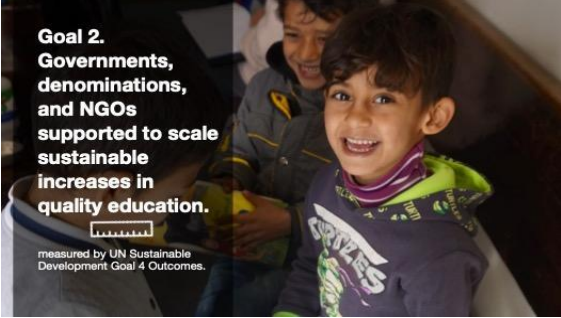

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Aprender's sustainability initiatives were recognized when it achieved the [Green Business Award](https://greensmallbusiness.com/)⁵ status. This recognition highlights Aprender's commitment to incorporating environmentally friendly practices into its operations.

In conclusion, this annual report highlights a year of progress and impact. Through continued development, recognition of its sustainability efforts, international collaborations, and expansion into new regions, Aprender has been able to make a tangible difference in education. The evaluation visits to Lebanon, Uganda, and Kenya further reaffirmed the effectiveness of Aprender's programmes and provided a roadmap for future growth and development. Aprender remains committed to its mission of fostering quality education through partnership and will continue to innovate and expand its reach in the coming year.

⁵ <https://greensmallbusiness.com/>

4. Goals And Objectives

GOAL	OBJECTIVES
 <p>Goal 1. Apto established as a favoured model for education improvement in developing nations</p> <p>measured by number of schools and partnerships using our model.</p>	<p>1.1 Secure key strategic partnerships to scale impact.</p>
 <p>Goal 2. Governments, denominations, and NGOs supported to scale sustainable increases in quality education.</p> <p>measured by UN Sustainable Development Goal 4 Outcomes.</p>	<p>2.1 Identify, train and support Apto coaches (minimum of one per country where we operate).</p> <p>2.2 Provide effective resources to support training.</p> <p>2.3 Build identified key skills and capacity within our organisation.</p>
 <p>Goal 3. Communities transformed through improved school culture, academic, and character outcomes for underserved children and young people.</p> <p>measured by testimonies from our beneficiaries.</p>	<p>3.1 School leaders effectively implement Apto model into their schools.</p> <p>3.2 Build evidence of impact</p> <p>3.3 Improve our support we give to our partners.</p>



Objective 1.1 Secure key strategic partnerships to scale impact

We have sought out new partnerships across the year. We believe that collaboration and working together with like-minded organisations is crucial to achieving sustainable and long-lasting change. As a result, we have successfully developed partnerships with various institutions and individuals.

We are delighted to be developing a positive relationship with the Burundian Ambassador in London. This collaboration has opened up new avenues for us to make a difference in Burundi. We have been able to leverage our resources and expertise to help address the critical challenges faced by early years education and we have started a partnership process with a new school. This collaboration aims to provide quality education, access to resources, and a conducive learning environment for early years children. Through this partnership, we hope to equip the young children with the skills they need to be successful in the next stage of their schooling and in life.

Another significant partnership we are developing is with a teacher training college in Mongu, Western Zambia. We recognise the crucial role teachers play in shaping the next generation. By collaborating with the college, we aim to introduce our Apto model to enhance the skills and knowledge of teachers, equipping them with the tools necessary to provide quality education to their students. This partnership aligns with our vision of creating sustainable and empowered in-country Apto Coaches.

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We have also made strategic partnerships with professional volunteers who have added value to areas such as sustainability, communications, social media profiles, and our website. We are very grateful for their support.

The partnerships established throughout the year have allowed us to expand our reach and maximize our impact. We have positively influenced the lives of individuals in the eleven countries we support, contributing to their education and overall well-being. Moving forward, we remain committed to fostering these partnerships and exploring new opportunities to create lasting change.

What we have learnt

We have learnt that there is a season for expansion of partnerships and another for consolidation, and in so doing preparing the ground for the work ahead is just as important. The number of schools and projects we support has not grown significantly this year, but this is due to our change of focus to prioritise and consolidate in-country Apto Coach development as described in the report for Goal 2.

Feedback on actions from last year's report and actions going forward in 2022/23

Action for 2022/23	What happened?	Next steps – action for 2023/24
Research most optimal next partnerships for us to engage through consultation with contacts.	<ul style="list-style-type: none">Established good relationship with the Burundian Ambassador in London.Established relationships with professional volunteers who have added value in areas such as sustainability, communications, social media profiles, and our website.	1.1.1 Complete a review of potential investors/donors and businesses who can partner with Aprender as part of their corporate and social responsibility commitments. 1.1.2. Seek investment partnerships with key schools in the UK to enable fundraising and awareness raising.
Establish at least one partnership with a university teaching faculty.	<ul style="list-style-type: none">Established a link with a teacher training college in Mongu, Zambia, and the UniEvangelica teaching university in Annapolis, Brazil.	1.1.3. Establish new MOU with Kids Alive International, including project to invest in teacher training college link. 1.1.4. Establish MOU with UniEvangelica, including project to invest in teacher training college link.



Objective 2.1 Identify, train and support Apto coaches (minimum of one per country where we operate)

Our Apto coaches, and Apto Coaches-in-Training continue to show commitment, professionalism, creativity and initiative. We are particularly proud of our first qualified Apto Coach in Lebanon who has used our Arabic version of Apto Early Years Training Manual (thanks to funding from Rotary UK for its translation from English) to support two refugee schools in the Bekka Valley, one Christian and one Muslim. Of note is the way she has used the training to bring the two communities together. We have not continued the sharp increase in number of projects this year due to a change of strategy to build depth, impact, and scalability, concentrating instead on our Apto Coach development.

	2014 - 2015	2015- 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023
Number of school-based projects	7	9	8	7	18	25	325	370	375
Number of education projects e.g. support schools	3	4	6	4	4	6	9	9	10
Total	10	13	14	11	22	31	334	379	385

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We have also identified and started training Apto coaches-in-training as follows:

Country	# Apto Coaches-in-Training	# Apto Coaches	Country	# Apto Coaches-in-Training	# Apto Coaches
Brazil	1	1	Sierra Leone*		
United Kingdom		3	Burundi*		
Lebanon	3	1	Nepal*		
Uganda		4	Myanmar*		
Kenya	7**		Malaysia*		
Zambia	1		Tanzania (note)	7	
TOTAL	19	9			

*Our projects in Sierra Leone, Zambia, Burundi, Nepal, Myanmar, and Malaysia are still currently at school level i.e., we have not progressed to ‘trainer of the trainer’ level yet due to political issues or, as yet lack of connection into local government education departments

**These coaches-in-training will graduate in the first quarter of our next annual cycle bringing our total of Apto Coaches to 15.

Note. We are supporting Apto Coach development in Tanzania through our partnership with PiXL International.

What we have learnt

Our successful partnership with the Jinja Education Trust provided, so far, the best example of the potential for us as a Foundation. Through building our relationship together via online training, we have been able to see the impact where a team of committed trainers, with a passion for their local community schools, can make the Apto model their own and use it to build the capacity of the schools they support. The ‘Apto DNA’ was transmitted effectively. We’ve learnt that character, particularly of the head teacher, is key, with a need for commitment, self-reflection, motivation, and care in what they are doing. Where these markers are present, the training has greater impact. We’ve learnt too that organisation health is a critical control point, and our new Organisational Health Course is now an essential entry point for all future projects. Attendance at training by the school leader is essential, even though they are often busy, their buy-in and understanding of the content and concepts is key.

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Feedback on actions from last year's report and actions going forward in 2022/23

Action for 2022/23	What happened?	Next steps – action for 2023/24
Increase the number of trained Apto coaches/coaches-in-training in Brazil through our partnership with SESI to four (one per region in Mato Grosso do Sul)	The project was paused due to re-organisation of priorities within SESI.	2.1.1. Be ready with new MOU when SESI are ready to re-engage.
Continue to work with our partner in Zambia and links with local government to embed training, support new staff and sign a partnership agreement with the government in Mongu. This will be helped by a proposed visit in September 2022.	Project was paused due to necessity of new MOU and re-organisation happening within Kids Alive International.	2.1.2. Pursue link with Zambian government through partnership with Kids Alive International, with a special focus on integrating Apto into teacher training at a local teacher training college.
Ensure that all our current coaches-in-training graduate and are supported well to establish themselves in their locale, including face-to-face visits where possible.	4 coaches in training graduated during the year and have been supported through online coaching sessions and visits to establish themselves.	2.1.3. Ensure our other coaches-in-training graduate and are supported to establish themselves.
Assist, where possible, our local school-based projects to connect us with their education officers to explore support and scaling opportunities in all countries where we operate by December 2023 (with the exception of Myanmar due to the current geopolitical situation).	This has not been possible this year due to lack of resources and significant political unrest in Lebanon.	2.1.4. Carry out 'readiness evaluation' with a) Nepal b) Sierra Leone c) Kenya using results to prioritise our approach with each country.
New action for 2023/24		2.1.5. Aid Apto Coach progression with coaches in training in Burundi and in Zambia, supporting them to flourish as newly qualified Apto Coaches using a new Apto Coach Support Programme.
New action for 2023/24		2.1.6. Initiate a new Early Years project in Burundi using our link with the Burundian Ambassador to London.

Objective 2.2 Provide effective resources to support training

Through evaluations received from our partners, and through our ongoing attention to international best practice and research, we have continued to provide supportive resources for our coaches and partner schools.

We have produced new materials across the year, as follows:

- Support videos for Adult-Child interaction in Early Years.
- A new course '*From Intention to Action*' designed to develop healthy teams.

What we have learnt

We have learnt there is a high demand for more resources, particularly around SEN⁶ training. Our understanding of critical control points for implementation has grown and we have been able to adapt Patrick Lencioni's *5 dysfunctions of team* into an education setting which builds an organisation's understanding of the barriers they have to progress, and how to address them. The videos we have produced have been very helpful, but they must be the well-structured and culturally appropriate. Videos of Western children playing with open ended resources have been well received. We understand that we need to produce module summary booklets for our Early Years course. We have improved our evaluation of our courses by including final assessment questions to check for understanding. We have learnt much from the evaluations we have received including positive impact on practice from Jinja Education Trust.

Feedback on actions from last year's report and actions going forward in 2022/23

Action for 2022/23	What happened?	Next steps – action for 2023/24
Complete and trial Apto Primary with adaptations from our Primary Specialist.	An evaluation visit was made to Lebanon by our Primary Specialist, showing clear evidence of successful adaptations to teaching and learning based on Apto training.	2.2.1. Produce Primary workbook drawing on experience and evaluation, to aid adaptation.

⁶ SEN - Special Educational Needs

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Action for 2022/23	What happened?	Next steps – action for 2023/24
Complete and trial Early Years ECHO (Early Childhood Observation) training manual Arabic translation.	Completed except for final chapter on assessment. In-country trial completed in Lebanon by Apto Coach resulting in successful adaptations to teaching and learning in tent schools for Syrian refugees.	2.2.2. Finalise ECHO ⁵ Arabic version of Apto Early Years course.
Complete and trial a course focusing on staff and student well-being and implementation tips and strategies.	Awaiting funding.	2.2.3. Action to be picked up in 2024/25 if resources available.
Complete and trial a course with a focus on Special Educational Needs.	Awaiting funding.	2.2.4. Produce SEN support resources including online video course on our learning management platform.
Complete and trial developing coaching skills and advice.	Evaluation completed by our coaches and coaches in training leading to improved support and understanding of next steps.	2.2.5. Receive feedback from our new African Apto Coaches, incorporating the learning into our Apto Coach Training. 2.2.6. Develop our coaching model, assessing alignment with current best practice and re-working our approach based on our findings.
Complete and trial Translation of Technology into Portuguese.	Awaiting funding.	2.2.6. Action to be picked up in 2023/24 if resources available.
Launch of our website in summer 2022.	Due to lack of in-house expertise, this action was delayed. Through the year we received support for the new website from one of our supporters and we launched a new website in March 2023.	2.2.7. Following significant support from new volunteer communications specialists, launch an updated version of our website.
Develop a better way of collating and publicising our qualitative feedback.	We amended our evaluation forms and feedback routine and now collect higher quality feedback which is used for reports and marketing.	2.2.8. CEO to attend training on monitoring and evaluation techniques for small charities on 24 th and 31 st July 2023, using insights to produce a monitoring and evaluation policy.
New action for 2023/24		2.2.9. Convert Apto Early Years course to fully online with video instruction.
New action for 2023/24		2.2.10. Produce more videos of Apto in practice - particularly in non-Western settings, incorporating them into our training resources.

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Action for 2022/23	What happened?	Next steps – action for 2023/24
New action for 2023/24		2.2.11. Produce video online course to scale From Intention to Action course.
New action for 2023/24		2.2.12. Produce ‘offline’ booklet versions of our courses that can work in areas that do not have access to internet/electricity.

Objective 2.3 Build identified key skills and capacity within our organisation.

We have built our capacity in the team by enlisting the help of communications experts who have volunteered their help through Reach Volunteering⁷. We are very grateful for their time. They have helped us to review our website, messaging, communication and social media strategies. Through reaching out to Green Small Business, we were successful in achieving our Green Small Business certification which helps builds awareness and action to greater sustainability within our organisation.



We have received support from business entrepreneurs to build our skills in creating a new investment strategy and business plan. We have also recruited a new member to the team looking specifically at data collection and data systems, an identified weakness from last year.

What we have learnt

We have learnt that it is good to ask for help! We have gained much expertise through Reach Volunteering. We have strengths within the team that we should continue to build on. We gained insight into us as a charity through an externally assessed SWOT analysis on our communications.

⁷ Online facility to connect volunteers to opportunities to donate skills - <https://reachvolunteering.org.uk/>

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Feedback on actions from last year's report and actions going forward in 2022/23

Action for 2022/23	What happened?	Next steps – action for 2023/24
We will advertise for volunteer skills where we require additional support	Received superb support and input from two communication consultants working on our website, and communication and social media policy.	2.3.1. Use Reach Volunteering to gain support for CRM, graphic design, and animation.
Complete our new Communications Policy and guidance.	Communications and Social Media Policy completed.	2.3.2. Adoption by Board and putting into practice.
Develop and launch a fundraising strategy linked to our new goals, audiences and website.	Delayed. Prudent to wait until communications strategy complete including website redesign and marketing ideas linked to fundraising.	2.3.3. Develop and launch a fundraising strategy linked to our new goals, audiences and website.
New action for 2023/24		2.3.4. Action recommendations from our communications specialists SWOT analysis.
New action for 2023/24		2.3.5. Action offer of coaching support for our CEO.
New action for 2023/24		2.3.6. Finalise investment strategy and business plan for next 3 years.
New action for 2023/24		2.3.7. Complete platform for our courses.
New action for 2023/24		2.3.8. Recruit volunteer Social Media Manager, following guidelines from the Communications and Social Media Policy.



Objective 3.1 School leaders effectively implement Apto model into their schools.

We are seeing increased application of our Apto model by course participants and a growing confidence to continue the remarkable transformation of school communities. Following the re-opening of travel following the global pandemic, we were able to make a number of evaluation visits to assess and monitor the implementation of our Apto model in schools.

Here are some examples:

African theatre

In **Burundi**, The King's School early years classes provided outstanding evidence of implementation with excellent examples of adult-child interaction, descriptive play, and use of the daily routine. This has been sustained primarily due to fact that our coach is in situ and can support the practitioners as she in turn receives support from Aprender.

In **Uganda**, our partners from the Jinja Education Trust team (pictured on the front cover) all qualified as the first Apto Coaches in Africa. Our visit in March gave us an opportunity to assess the quality of the training and to test if the knowledge and understanding of school leaders trained by the JET team following their qualification had been effectively transmitted. We are pleased to report that the head teachers excelled in their answers and were keen to thank Aprender for all we have added to their capacity.

In **Sierra Leone**, The Christ the King School have implemented key aspects of Apto into their on-going teacher training support. In the previous year, no student of theirs had passed the government exams. Following the implementation of the training, 100% of their students passed the exam.

In **Kenya**, partners Pursue have begun to implement the Apto Lead training into their support for school leaders in their region in Western Kenya. An evaluation visit in March showed that school leaders had gained fresh insight into school improvement as evidenced in lesson observations. Again, active learning was witnessed being used creatively and with insight in a number of the schools visited.

Middle East theatre

In **Lebanon**, our partner GROW preschool has gone from strength to strength. Following two visits, one in November 2022 we assessed that additional support was needed to better implement the methodology into everyday practice. In January 2023, we visited again with the intention of supporting the preschool to implement what they had been learning, combining whole staff training, individual one-to-one coaching and observations, small group training in areas such as nappy changing and the baby room, and piloting our 'Intention to Action' course. The results are outstanding. Following a visit from the government inspectorate in April 2023, the school was placed at the highest point on their evaluation scale, with hope expressed that they could become the model for all other Lebanese preschools to follow. Meanwhile, in the north of Lebanon near Tripoli, The Good Shepherd school has greatly benefited from Apto Coach training and development of the head teacher and staff. Our evaluation visit in November 2022 showed evidence of Apto techniques being part of the teacher's everyday repertoire and we were impressed by their use of recycled material in producing resources. There was clear evidence of an excellent relationship between the school and the Apto Coach, with the ability in that context to bring challenge and encouragement. The Good Shepherd continues to grow and parents were seen during our visit arriving to try to enrol their children into the school.

Asia theatre

In **Nepal**, head teacher Karna has provided consistent video evidence of the transformation in his school, especially their adoption of the active learning philosophy advocated in our Apto model.

What we have learnt

We now understand that an Early Years setting presents unique perspectives and challenges to school leadership. We see a need to produce an adapted Apto Lead course specially designed for this setting. We have learnt that we need to incorporate a better sequence into our approach and training based on our evaluations. This needs to involve video conference calls before any visits to gauge understanding of the commitment needed to implement the Apto model, and a need for a 10-day additional training and support post-Apto Teach to better support implementation. This post-course support really matters as the organisations concerned are often the first people working in this way in their region.

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Feedback on actions from last year's report and actions going forward in 2022/23

Action for 2022/23	What happened?	Next steps – action for 2023/24
Re-engage our pre-school project in Beirut to support a re-adjustment following the disrupted year.	Project successfully re-engaged following monitoring and support visit in January 2023. Evidence provided by third party visit in March 2023 showing established best practice is being used as part of everyday routine.	3.1.1. Support project as they multiply to form an additional preschool project, ensuring best practice is successfully replicated in new setting.
Ensure all of our Apto coaches have an evaluation of implementation by July 2023.	Delayed due to exploration of alternative coaching model. Evaluation now complete and awaiting sending.	3.1.2. Send adapted evaluation questionnaire, using results to improve our coach support service.
Make visits, where possible, to our projects to evaluate progress 'on the ground'.	Visits made to projects in Lebanon, Burundi, Zambia and Kenya where evaluations were completed and reported to the Board.	3.1.3. Additional visits needed to Brazil, Burundi and Zambia to further evaluate and support next steps, as per our main objectives.
New action for 2023/24		3.1.4. Produce Apto Lead course specifically designed for Early Years settings.
New action for 2023/24		3.1.5. Produce observation and feedback training as next step following Apto Teach/Apto Early Years.
New action for 2023/24		3.1.6. Ensure there is better transfer of learning from our evaluations of our courses, adapting them where necessary to ensure we stay current.

Objective 3.2 Build evidence of impact

Following our strategic overview of data necessary to assess impact, the United Nations Sustainable Development Goal 4 objectives have been adapted to our settings, ensuring that we are asking for data that is easily collected, rather than unrealistic due to lack of systems and infrastructure e.g., data security. We have been better at collecting stories of impact, both from individual participants, but also partner organisations. Our Early

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Years Evaluation System (EYES) is a tool that includes evaluating the way the physical learning environment and supports the measurement of the indoor space that impacts on high quality childhood development. We introduced a new Apto Early Years Classroom Accreditation Certificate that can now be awarded if key criteria are met. This can be quality assured using a standardised assessment tool and will aid our measurement of impact. Knowing that data collection has been a challenge from previous years we are delighted to have recruited a highly qualified new member on to the team specifically briefed to produce data collection systems and a database which will produce a ‘dashboard’ of impact that we can publish on our website. We expect to more accurately report on changes in outcomes (quantitative) in line with SDG4 objectives following the implementation of this new data collection system.

In qualitative terms, we have become better at collecting descriptive stories and testimonies from our beneficiaries. These include stories of how, for example, our Lebanese Apto Coach has used the Apto Early Years Course to better serve the refugee tent schools she supports. In our visit in January, we were delighted to see impact of the training, with lesson observations showing evidence of teachers using Apto techniques in their interactions with children, in their classroom arrangement, and in lesson planning.

What we have learnt

We have learnt that data collection does not necessarily mean what we hope it means! Data is only as good as the reliability of the data. Through our strength of relationships (part of our Apto approach) we have been able to get better insight into the problems and challenges of data systems in the schools we support. We have learnt that mindset of our clients is crucial and that we need to take more time to assess and evaluate mindsets before we launch any new project. We understand there are long-standing cultural barriers, politics, and practical challenges that all impact reliability and accuracy of data. This does not mean that we do not collect, but we must be cautious of extrapolating too much from the data and use the qualitative evidence as an indicator of change – not just data. We have learnt that there are leaders in evaluation and monitoring and now we are being professionally developed by groups such as the Small International Development Charity Network.

Feedback on actions from last year’s report and actions going forward in 2022/23

Action for 2022/23	What happened?	Next steps – action for 2023/24
Continue to support our early years projects, extending training to child observation and evaluation, using our ECHO (Early Childhood Observation) system.	Use of our ECHO system has begun in our Beirut early years project.	3.2.1. Evaluate use of ECHO in our project during implementation and at 6-month intervals for the next 2 years.

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Action for 2022/23	What happened?	Next steps – action for 2023/24
Launch our new data management app.	This has not been completed due to lack of funds. We therefore adapted our requirements and enlisted the support of our new data systems officer who has produced a simple eQuestionnaire that gathers key data based on UNSDG4 criteria.	3.2.2. Trial new eQuestionnaire in pilot with JET Uganda. Use feedback to then adapt as necessary and roll out to all other projects.
Complete EYES (Early Years Evaluation Sheet) pilot, evaluate and deploy in our other early years settings.	This was successfully trialled at the Beirut preschool project in January, with evaluation showing positive impact on understanding and implementation by the team at the preschool.	3.2.3. Launch EYES Classroom Accreditation Scheme, trialling it in the same Preschool in Beirut, then extending out to our preschool project in Zambia.
New action for 2023/24		3.2.4. Ensure our new data systems officer has required material and support to fully develop his role.
New action for 2023/24		3.2.5. Produce new monitoring and evaluation policy.
New action for 2023/24		3.2.6. Add ‘stories collection’ into our project visits objectives.
New action for 2023/24		3.2.7. Build new dashboard section in our website.

Objective 3.3 Improve the support we give to our partners.

Over the last year we have become better at communicating with our partners and hearing their perspectives and needs, adapting our support accordingly. For example, we work with a preschool and heard from the leaders that they were struggling with finishing tasks, and in handling staff who persistently do not complete key responsibilities. Utilising our research into effective teams, and Non-Violent Communication, we were able to produce a new course and deliver it through video conferencing. They have since reported that they have used the material and have had success in beginning to have those difficult, courageous but crucial conversations to ensure tasks are completed in time. Another partner needed help with developing their teachers’ lesson plans following the Apto Teach Course. We suggested they take photos of their plans and send them

to us for assessment and pointers on next steps. Following this, the head teacher reported that planning had significantly improved and that the students were enjoying lessons more.

We have also branched out into a more consultancy type role with partners and potential future partners. In a visit to Romania in October, we visited several schools and education projects in poorer rural and urban settings. Through our experience in quickly developing trust and relationship we were later asked to facilitate a local charity working in education support with their vision re-write and, for the first time, a Theory of Change⁸. The feedback was positive, and they have subsequently reshaped their communications and have been invited to speak with city authorities using their fresh vision and theory of change.

We have found that increased understanding and use of the Enneagram⁹ as a tool for helping leaders engage with their inner world has greatly benefitted training outcomes, as referenced in feedback from clients.

We have deliberately sought to better understand our partners, what they are seeking to do, and the outcomes and impact they are hoping to see.

We have also rewritten our Memorandum of Understanding for partners to better communicate core expectations following a review. This will help establish mindset and openness to change, including expectations around communication, before we expend resources, acting like a quality assurance filter. This will help reduce that chance of projects not delivering for the students and other beneficiaries.

What we have learnt

We have learnt that, like all of us, different people have differing experiences with self-reflection and attention to ‘the inner life’ – the ego, and emotional drivers of behaviour. We see that where a school leader does not have built-in, deliberate reflection time in their week, they admit they tend towards a reactive style of management, where urgent but not important items tend to dominate use of resources. We have also heard from school leaders that after engaging with us on the courses, they have a greater awareness of the drivers of their behaviour and now find it helpful to pause and think through what is happening inside before committing to action - particularly when dealing with emotionally charged events.

⁸ <https://www.theoryofchange.org/what-is-theory-of-change/>

⁹ https://en.wikipedia.org/wiki/Enneagram_of_Personality

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Our Apto Model is built on the fact that if schools want to improve, the leaders and teachers have to begin, and sustain, different behaviours. As such, we have learnt the value of this psychological component of our courses and have been able to bring other research and authors, such as [Patrick Lencioni's materials](#)¹⁰, to aid better client engagement with what is going on, in the inner life. We've learnt that giving attention to this inner life has a significant impact later on in the course and subsequent roll out of action plans as leaders become more reflective, and open to challenge norms, school culture, and behaviour of staff and students.

Feedback on actions from last year's report and actions going forward in 2022/23

Action for 2022/23	What happened?	Next steps – action for 2023/24
Complete the translation of our eBooks into Portuguese.	Awaiting funding.	3.3.1. Complete when funding becomes available.
Complete the translation of the ECHO manual into Arabic.	Awaiting funding.	3.3.2. Complete when funding becomes available.
In consultation with our contacts from BETT, fund and launch our new virtual learning platform.	Awaiting funding.	3.3.3. Complete when funding becomes available.
New action for 2023/24		3.3.4. Ensure all partners have signed up to the new Memorandum of Understanding.
New action for 2023/24		3.3.5. Further review and develop support systems for in-country Apto Coaches to ensure they are well supported and developed, valued and loved.

¹⁰ <https://www.tablegroup.com>

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Action for 2022/23	What happened?	Next steps – action for 2023/24
New action for 2023/24		<p>3.3.6. Ensure that we have a system and structure to ensure, across the year, that we devote time to source and understand materials that will help us improve our service, specifically:</p> <p>3.3.6.1. CEO to complete a certified Enneagram course and receive professional coaching from an Enneagram coach. Insights gained will be inserted into our training.</p> <p>3.3.6.2. Apto Coaches to be given key reference materials to read and understand, including Patrick Lencioni ‘The Advantage’ and ‘The 5 Dysfunctions Of A Team’.</p> <p>3.3.6.3. Using our Early Years Consultant experience of an Early Years setting in the UK, understand key lessons and incorporate these into our training courses and materials.</p>

5. Structure, Governance & Management

The Charity is constituted as a 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 1st February 2010, and Articles of Association revised 28th 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 has 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 is covered by a Memorandum of Understanding (MOU) that 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 is covered by an MOU that gives Aprender access to the largest non-government school network in the UK thereby 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 KIA’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 covered by an MOU.

Known Valued Loved UK – a registered UK charity.

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

Jinja Education Trust (JET) – a registered UK and Ugandan charity

The partnership is covered by an MOU that has enabled Aprender to build their capacity for training school leaders and teachers, resulting in four schools receiving development in school improvement.

Pursue Kenya – a registered UK charity

The partnership is covered by an MOU that has enabled Aprender to build their capacity for training school leaders and teachers, resulting in twenty-two schools receiving development in school improvement.

SESI Mato Grosso do Sul – a registered education provider in Brazil

The partnership is covered by an MOU jointly with PiXL international that has enabled Aprender/PiXL international to build their capacity for training school leaders and teachers.

6. Governance – Policies In Force

Aprender has the following policies in force at the time this report was published. Our aim is to be well-governed according to best practice. Policies are reviewed periodically and updated according to changes in UK legislation or regulation or our operating environment. These policies may be reviewed upon request. The responsibility for implementing these policies lie with the Board and the CEO.

Safeguarding and Child Protection	Equality and Diversity	Privacy (including Data Protection)
Modern Slavery	Trustee Recruitment	Expenses
Visits (overseas)	Risk Management	

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 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 15 July 2023

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 2023

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

APRENDER (UK) LIMITED

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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 23 July 2023 and signed on its behalf by:

Neil Walker

Neil Walker (Aug 3, 2023 15:58 GMT+1)

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 2023 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 Accountancy Limited
Chartered Certified Accountants

32 London Road
Guildford
Surrey
GU1 2AB

23 July 2023

APRENDER (UK) LIMITED

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:	Note			
Donations and legacies	3	13,596	12,000	25,596
Investment income	4	62	-	62
Total income		<u>13,658</u>	<u>12,000</u>	<u>25,658</u>
Expenditure on:				
Charitable activities	5	<u>(23,092)</u>	<u>(12,000)</u>	<u>(35,092)</u>
Total expenditure		<u>(23,092)</u>	<u>(12,000)</u>	<u>(35,092)</u>
Net income		<u>(9,434)</u>	<u>-</u>	<u>(9,434)</u>
Net movement in funds		(9,434)	-	(9,434)
Reconciliation of funds				
Total funds brought forward		25,224	-	25,224
Total funds carried forward	13	<u>15,790</u>	<u>-</u>	<u>15,790</u>
		Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:	Note			
Donations and legacies	3	20,565	12,560	33,125
Investment income	4	2	-	2
Total income		<u>20,567</u>	<u>12,560</u>	<u>33,127</u>
Expenditure on:				
Charitable activities	5	<u>(12,962)</u>	<u>(12,560)</u>	<u>(25,522)</u>
Total expenditure		<u>(12,962)</u>	<u>(12,560)</u>	<u>(25,522)</u>
Net income		<u>7,605</u>	<u>-</u>	<u>7,605</u>
Net movement in funds		7,605	-	7,605
Reconciliation of funds				
Total funds brought forward		17,619	-	17,619
Total funds carried forward	13	<u>25,224</u>	<u>-</u>	<u>25,224</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 13.

APRENDER (UK) LIMITED
(Registration number: 07167874)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	-	-
Current assets			
Cash at bank and in hand	11	18,369	28,919
Creditors: Amounts falling due within one year	12	<u>(2,579)</u>	<u>(3,695)</u>
Net current assets		<u>15,790</u>	<u>25,224</u>
Net assets		<u>15,790</u>	<u>25,224</u>
Funds of the charity:			
Unrestricted funds		15,790	25,224
Restricted funds		<u>-</u>	<u>-</u>
Total funds	13	<u>15,790</u>	<u>25,224</u>

For the financial year ending 31 March 2023 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 23 July 2023 and signed on their behalf by:

Neil Walker

Neil Walker (Aug 3, 2023 15:58 GMT+1)

Mr N Walker
Trustee

APRENDER (UK) LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2023

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 23 July 2023.

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 2023

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 2023

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 2023 £	Total 2022 £
Donations and legacies;				
Gift-aided donations	7,673	-	7,673	8,356
Non gift-aided donations	946	-	946	2,270
Stewardship	780	-	780	280
Just Giving income	1,939	-	1,939	2,871
Gift aid reclaimed	-	-	-	5,988
Grants, including capital grants;				
Groups/charitable trusts	2,258	12,000	14,258	13,360
Fundraising Event	-	-	-	-
	<u>13,596</u>	<u>12,000</u>	<u>25,596</u>	<u>33,125</u>

4 Investment income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income	<u>62</u>	<u>-</u>	<u>62</u>	<u>2</u>

APRENDER (UK) LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Direct costs		21,868	12,000	33,868	24,223
Depreciation costs		-	-	-	-
Governance costs	6	1,224	-	1,224	1,299
		<u>23,092</u>	<u>12,000</u>	<u>35,092</u>	<u>25,522</u>
		Grant funding of activity £	Activity support costs £	Total 2023 £	Total 2022 £
Grants to other charities		-	-	-	-
Fundraising costs		-	-	-	-
Consultancy fees		33,245	-	33,245	23,694
Other expenditure		-	-	-	-
		<u>33,245</u>	<u>-</u>	<u>33,245</u>	<u>23,694</u>

£23,092 (2022 - £12,962) of the above expenditure was attributable to unrestricted funds and £12,000 (2022 - £12,560) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,224 (2022 - £1,299) 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 2023

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees	1,008	-	1,008	1,008
Just Giving fees	216	-	216	291
	<u>1,224</u>	<u>-</u>	<u>1,224</u>	<u>1,299</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

	2023 £	2022 £
Examination of the financial statements	<u>1,008</u>	<u>1,008</u>

9 Taxation

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

10 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 April 2022	<u>1,489</u>	<u>1,489</u>
At 31 March 2023	<u>1,489</u>	<u>1,489</u>
Depreciation		
At 1 April 2022	<u>1,489</u>	<u>1,489</u>
At 31 March 2023	<u>1,489</u>	<u>1,489</u>
Net book value		
At 31 March 2023	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>18,369</u>	<u>28,919</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	906	-
Accruals	<u>1,673</u>	<u>3,695</u>
	<u>2,579</u>	<u>3,695</u>

APRENDER (UK) LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2023

13 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds	25,224	13,658	(23,092)	15,790
Restricted funds	-	12,000	(12,000)	-
Total funds	25,224	25,658	(35,092)	15,790
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds	17,619	20,567	(12,962)	25,224
Restricted funds	-	12,560	(12,560)	-
Total funds	17,619	33,127	(25,522)	25,224

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	18,369	18,369
Current liabilities	(2,579)	(2,579)
Total net assets	15,790	15,790
	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	28,919	28,919
Current liabilities	(3,695)	(3,695)
Total net assets	25,224	25,224

15 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	28,919	(10,550)	18,369
Net debt	28,919	(10,550)	18,369
	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	19,544	9,375	28,919
Net debt	19,544	9,375	28,919

APRENDER (UK) LIMITED

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies (analysed below)	13,596	12,000	25,596	33,125
Investment income (analysed below)	62	-	62	2
Total income	13,658	12,000	25,658	33,127
Expenditure on:				
Charitable activities (analysed below)	(23,092)	(12,000)	(35,092)	(25,522)
Total expenditure	(23,092)	(12,000)	(35,092)	(25,522)
Net income/(expenditure)	(9,434)	-	(9,434)	7,605
Net movement in funds	(9,434)	-	(9,434)	7,605
Reconciliation of funds				
Total funds brought forward	25,224	-	25,224	17,619
Total funds carried forward	15,790	-	15,790	25,224
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Donations and legacies				
Gift-aided donations	7,673	-	7,673	8,356
Non-gift aided donation	946	-	946	2,270
Justgiving income	1,939	-	1,939	2,871
Gift Aid tax reclaimed	-	-	-	5,988
Trusts and foundations	2,258	12,000	14,258	13,360
Stewardship	780	-	780	280
Fund raising event	-	-	-	-
	13,596	12,000	25,596	33,125
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Investment income	62	-	62	2
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities				
Subcontract cost	(21,245)	(12,000)	(33,245)	(23,694)
Just Giving fees	(216)	-	(216)	(291)
Computer software and consumables	-	-	-	(144)
Advertising and marketing	-	-	-	-
Accountancy fees	(1,008)	-	(1,008)	(1,008)
Consultancy Fees	-	-	-	-
Subscriptions	-	-	-	(370)
Travel	(562)	-	(562)	-
Bank/Finance Charges	(61)	-	(61)	(15)
	(23,092)	(12,000)	(35,092)	(25,522)