

Apasen International

England & Wales · Charity number 1152535

Details

Other names	APASENTH INTERNATIONAL
Status	Registered
Legal form	CIO
Registered	2013-06-21
Register	View on the Charity Commission register

Contact

Address	Apasenth 30 Copenhagen Place London E14 7FF
Phone	020 7001 2266
Email	info@apaseninternational.org.uk
Website	http://www.apaseninternational.org.uk

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE IN BANGLADESH WHO ARE MENTALLY OR PHYSICALLY DISABLED BY SUCH MEANS AS THE TRUSTEES MAY DECIDE.

Activities: Apasen International is the operating name of Apasenth International. Our activities are to promote quality health, education and livelihoods services for children and adults with learning disabilities, autism and other special needs.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Bangladesh
- Tower Hamlets

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£65,661	£78,770	-	-
2024-03-31	£99,734	£97,764	-	-
2023-03-31	£122,353	£106,869	-	-
2022-03-31	£121,173	£82,497	-	-
2021-03-31	£99,154	£96,784	-	-

Trustees

Name	Role	Appointed
AMIR HUSSAIN		2013-04-11
Dr Mosaddak Ahmed Chowdhury		2018-10-12
MD Rafiqul Haider		2025-10-23
Sherwan Chowdhury		2024-11-12

Accounts



The Charity Registration Number: 1152535

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Trustees Report and Accounts

31 March 2025

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Helal Rahman – Chairman (resigned 23 October 2025)
MD Rafiqul Haider (appointed 23 October 2025)
Kamal Uddin Ali (resigned 31 July 2024)
Cedric Bell (resigned 1 August 2024)
Sherwan Chowdhury (appointed 12 November 2024)
Amir Hossain - Member/Trustee
Professor Mosaddak Choudhury - Member/Trustee

All the trustees are also members of the charity.

Chief Executive Mahmud Hasan MBE (Voluntary basis)

Charity registered number 1152535

Registered office and operational address

30 Copenhagen Place
Carmine Wharf
London
E14 7FF

Banker

NatWest Bank
Black Lion House
45 Whitechapel Road
London
E1 1DU

Independent Examiner

Delwar Hossain ACMA CGMA
Chartered Management Accountants
DEL & CO
277 Anlaby Road
Hull
HU3 2SE

APASEN INTERNATIONAL
Trustees’ Report for the year ended 31 March 2025

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2025. The reference and administrative information set out on page 1 forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s governing document, the Charities Act 2011, and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal structure of the charity

The charity is constituted as a charitable incorporated organisation, and its governing document is a written constitution dated 23 June 2013.

Recruit and induction of trustees

The Board identifies the skills, knowledge, and competencies necessary to provide effective oversight, governance, and guidance to the charity. Trustees self-assess against this skills matrix, and any recruitment to vacancies or decisions to expand the Board are considered in line with these criteria.

The charity has a formal programme for the induction and ongoing training of new Trustees to ensure they are fully equipped to discharge their responsibilities.

Management and administration

The Board is the charity’s administrative and governing body and meets regularly throughout the year to ensure the charity remains solvent, compliant, and effective. During the year, the Trustees met four times to assess progress against both fundraising and project targets. Trustees are also expected to actively support fundraising for Apasen International’s projects.

The Trustees acknowledge the ongoing generous support from Apasen, which assists our international activities aimed at improving the lives of poor children and young adults with learning disabilities, autism, and other special needs.

Apasen International has engaged an interim Country Manager to manage stakeholder engagement and project monitoring in Bangladesh on a part-time basis.

The principle operating address in the UK is:	The Country operating address in Bangladesh is:	The Project operating address in Bangladesh is:
30 Copenhagen Place Carmine Wharf London, E14 7FF	House# 20, Road# 3/D, Sector-09, Uttara, Dhaka, Bangladesh	42 Waves Chondontula, Ambarkhana Sylhet, Bangladesh

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2025

OBJECTS AND ACTIVITIES

APASEN International is dedicated to enhancing the lives of vulnerable individuals with learning disabilities, autism, and other special needs in both urban and rural communities in Bangladesh. Through collaborative efforts with local partners and stakeholders, we provide a comprehensive range of services in health, education, and poverty reduction. Our work goes beyond service provision to reduce discrimination and stigma, fostering a more inclusive society.

APASEN, a leading diaspora-led charity in the UK (No. 1114290), has over four decades of experience in the health and social care sector for people with learning about disabilities, autism, and other special needs. We are committed to expanding our services and establishing new centres in Bangladesh, and our registration with the NGO Affairs Bureau in Bangladesh (Registration No. 3096) reflects our dedication and long-term plans.

We launched a schooling programme in August 2019, initially catering to 12 children with autism aged 4–8, in collaboration with Phoenix London under Project Phoenix School, Sylhet. This initiative demonstrates our commitment to supporting children with special needs, even in challenging circumstances.

Inauguration and Day Centre Opening:

In November 2019, APASEN International officially inaugurated its Day Centre services. The event was attended by the British High Commissioner, Foreign Minister, Planning Minister of Bangladesh, and other distinguished delegates. Initially, the day centre admitted 12 learners aged 10–18 years with various disabilities.

Students and Learners:

Currently, we have 37 students:

- In the school, we have children aged 5–12 years with autism.
- In the Day Centre, we support young people with multiple disabilities aged 10–18 years.

Last year, we directly served more than 50 students. Some of our students have successfully moved on to mainstream schools after improving their learning abilities.

Due to limited space, we cannot admit more students, although parents visit daily seeking admission for their children. At present, we are recognised as one of the best service providers for children with disabilities, both within the local community and by government officials.

Current Student Information:

- Total Day Care service users: 23
- Total School students: 14
- Students under observation for admission: 3
- Participants on waiting list: 55

Staff Information

Currently, we have 23 team members delivering services to our learners:

- 8 Teachers, 7 Care officers and 8 Support staff (including security personnel and cleaners)

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Trustees’ Report for the year ended 31 March 2025

The student-teacher ratio is less than 2:1. Many of our learners require one-to-one support due to hyperactivity. We face challenges in providing the best service because of a shortage of teachers. The grant we receive from Apasen UK is insufficient, particularly as we urgently need additional funding to recruit more teachers and care officers.

Activities Provided (April 2024 – March 2025)

Apasen International operates a project for children and young adults with disabilities. The project has two wings:

- 1. Apasen Phoenix School, Sylhet – supporting children with autism aged 4–8 years.
- 2. Apasen Day Care Centre, Sylhet – supporting young adults with different disabilities aged 10–18 years.

Initially, school admission was limited to children aged 4–8, and Day Centre admission to those aged 12–18. However, due to space and teacher shortages, the school now has students aged up to 11, and the Day Centre includes young adults over 18. Some of our students have been with us for more than six years, requiring us to review our admission and service policy.

Learner Information

Day Care Centre Learners:	Phoenix School Learners:
Total learners: 23	Total students: 14
Girls: 4 and Boys: 19	Girls: 1 and Noys: 13

Activities of Phoenix School, Sylhet

Phoenix School, run by Apasen International, provides comprehensive support to children aged 4–11 with autism and special needs in Sylhet. Inspired by the Phoenix School London model, we deliver a child-centred curriculum combining global best practice with local relevance.

Our approach is holistic, giving equal attention to education, communication, daily living skills, and behavioural development. We emphasise behaviour tracking and strong family partnerships, ensuring each child receives well-rounded care and consistent progress.

The curriculum is structured into three terms per year, each with a theme such as Building and Construction, Making and Mixing with Water, Weather and Seasons, and Mind, Body and Soul. Activities integrate literacy, mathematics, science, life skills, and sensory-rich experiences like free-flow play, messy play, water play, music, and arts and crafts.

Daily activities include:

- Sensory activities – dancing, calming exercises, and sensory play to regulate emotions.
- Circle time – group interaction, greetings, songs, and discussions.
- Literacy – story time with visuals, PECS, phonics, and alphabet recognition.
- Topic-based activities – crafts, storytelling, experiments, and music.

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Trustees' Report for the year ended 31 March 2025

- Hand washing & snack time – teaching hygiene, independence, and table manners.
- Play time – promoting social interaction and imaginative play.
- Mathematics – counting, sorting, and basic arithmetic.
- Home time – reviewing the day's activities and transitions home.

Activities of Apasen Day Centre, Sylhet

The Day Centre supports children and young people aged 10–18 with autism, ADHD, Down Syndrome, developmental delays, and other special needs.

Currently, the Day Centre has three classes with 23 pupils, grouped according to individual ability and needs.

Assessment and Reassessment:

- Each learner undergoes observation and assessment, leading to an individualised plan.
- Reassessments occur annually, with progress reports every six months.

Academic Activities:

- Pre-writing
- ICT-based learning
- Visual and problem-solving exercises
- Colour, numbers, and money concepts
- Word matching and imitation sessions

Life Skills Training:

Learners practise personal hygiene, safe tool use, communication, household tasks, and social/safety skills, helping them build independence and confidence.

Group Activities: Designed to promote social interaction, teamwork, empathy, motivation, and inclusion.

Assembly and Yoga: Daily sessions improve focus, balance, flexibility, and reduce anxiety and impulsivity.

Fun Sessions: Every Thursday is Fun Day, with games and creative activities to combine learning and enjoyment.

Arts and Crafts: Painting, clay modelling, collage making, and crafts with recyclable materials develop creativity, fine motor skills, and environmental awareness.

Vocational Activities: Learners create jewellery, envelopes, and other products to develop independence, confidence, teamwork, and practical life skills.

Special Events and Celebrations

- *Art Campaign:* In partnership with the Abinta Kabir Foundation, learners showcased creativity, winning medals and certificates.
- *International Disability Day (3rd December):* Students, parents, and staff celebrated with cultural events, speeches, and a rally.
- *Victory Day (16th December):* Flag raising, anthem, and student-led commemorations.

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Trustees' Report for the year ended 31 March 2025

- *Pohela Falgun (13th February)*: Cultural performances, crafts, and festive attire.
- *International Mother Language Day (21st February)*: Tribute at the Shahid Minar with parents, teachers, and staff.
- *Parents' Awareness Programme (25th February)*: Training sessions on communication, behaviour management, and supporting special needs children.
- *Annual Iftar Programme (19th March)*: Staff, parents, and learners celebrated Ramadan together.
- *International Women's Day (8th March)*: Male staff honoured female colleagues with discussions and gifts.
- *Bengali New Year – Pohela Boishakh (14th April)*: Learners performed, enjoyed traditional food, and engaged in cultural activities.
- *End-of-Term Celebrations*: Exhibitions, performances, parent feedback sessions, and fun activities.
- *Cultural Activities*: Regular inclusion of music, dance, and art to build confidence and social awareness.
- *6 Years of Success – Open Day*: Celebrations included exhibitions, performances, and parent gatherings.
- *Day Trips*: Visits to parks, gardens, and historic sites provided joy and social learning.

Training Programmes for Staff: Phoenix School London provides continuous professional development for our teachers, including training on autism strategies, ICT, PECS, communication, behaviour support, and inclusive environments.

Induction training covers Apasen's mission, safeguarding, child assessment, health and safety, and documentation. Staff also receive online training from Open University and Therap Global.

Regular meetings (weekly and monthly) ensure planning, monitoring, and coordination with staff, parents, and government officials.

Staff Recruitment: We recruited assistant teachers, an admin officer, and care officers through written tests and interviews, ensuring fairness and transparency.

Risk Assessment and Fire Safety: Risk assessments are conducted twice annually for both the school and Day Centre. Six fire extinguishers are installed, and all staff received fire safety training on 29th September 2024.

Audit and Compliance: Apasen International undergoes an annual external audit, submitted to the NGO Affairs Bureau. Jahid & Islam audit firm is currently auditing the 2024–2025 report. We also submit testimonials from the UNO office as required.

CSR Activities: As part of our social responsibility, we extend support to vulnerable communities:

- *Flood Relief*: Supported 400 families in Sylhet Division and an additional 50 families in 2024.
- *Financial Support*: Provided assistance to poor and disabled people for education and medical needs. Sponsored awareness programmes for children at Sarkari Shishu Paribar, Bagbari, Sylhet.

PUBLIC BENEFIT

The Board confirms that they have complied with their duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

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Trustees' Report for the year ended 31 March 2025

APASEN International has contributed to the development of the care sector in Bangladesh through its capacity-building and training programmes, as well as wider advocacy and policy-influencing activities. The charity has played a key role in increasing support for specialist education provision for children with autism across the country and in establishing standards in collaboration with relevant government organisations.

Further information regarding the charity's activities, public benefit, and impact can be found on its website: www.apaseninternational.org.uk.

FINANCIAL REVIEW

The income for the year was £65,661 (2024: £99,734) and expenditure was £78,770 (2024: £97,764). This resulted net outgoing resources of £13,109 (2024: incoming resources £1,970) on all operations for the year under review. The fund balance at the end of the period of £50,191 (2024: £63,300) comprised unrestricted funds of £50,191 (2024: £63,300) and restricted funds of £nil (2024: £nil).

RESERVES POLICY:

The reserves policy was reviewed by the Trustees and based on its 2024-25 operating budget and cash flows, it was agreed to have a readily available reserve figure of at least a minimum of 3 months running costs of £5K or whichever is more.

RISK MANAGEMENT:

The Trustees actively review the major risks facing the charity on a regular basis. A risk assessment report is maintained and made available online, with key risks and mitigation measures highlighted and discussed at each Trustee meeting.

The Trustees believe that maintaining adequate levels of reserves, together with an annual review of controls over key financial systems, provides sufficient assurance that the charity can continue to operate effectively and respond appropriately in the event of adverse conditions.

PLAN FOR THE FUTURE

During 2025–26, the charity will focus on strengthening its impact and expanding the quality of its provision. We plan to introduce a programme of robust activities, enhanced training opportunities for staff and volunteers, and deeper external engagement with partners and community organisations. These developments are designed to build organisational capacity, improve service quality, and ensure that the individuals and families we support continue to benefit from well-structured, responsive, and sustainable services. Our forward-looking approach reflects our commitment to continuous improvement, strong governance, and delivering meaningful, measurable outcomes for our community.

We also intend to strengthen our partnerships. In response to identified needs, we will develop working relationships with other agencies in Bangladesh, enabling us to design and deliver further projects in collaboration with trusted local partners. This approach will support greater reach, improved service delivery, and more sustainable long-term impact.

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the CIO's financial activities during the year and of its financial position at the end of the year. In preparing financial statements that give a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and SORP have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities. The Trustees confirm that, to the best of their knowledge, there is no relevant information of which the Independent Examiner is unaware.

The Trustees further confirm that they have taken all necessary steps to ensure they are aware of all relevant financial information and that this information has been communicated to the Independent Examiner.

The Trustees are members of the charity, which entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

This report was approved by the Board of Trustees on 28 January 2026 and signed on their behalf by:



Sherwan Chowdhury
Trustee

APASEN INTERNATIONAL

Independent Examiner's Report to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the charity trustees on my examination of the accounts of APASEN International for the year ended 31 March 2025.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, this report, or the opinions I have formed.

Responsibilities and Basis of Report

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

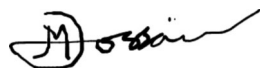
I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the accounts give a "true and fair view," which is not considered 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 (SORP) for accounting and reporting by charities.

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.



DELWAR HOSSAIN ACMA CGMA

Chartered Management Accountants

DEL & CO
277 Anlaby Road
Hull, HU3 2SE

Date 28 January 2026

APASEN INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income & Endowments:					
Donations and legacies	4	50,661	-	50,661	84,734
Charitable activities income	5	-	15,000	15,000	15,000
Total Income		50,661	15,000	65,661	99,734
Expenditure on:					
Raising funds		475	-	475	374
Charitable activities	6	63,295	15,000	78,295	97,390
Total Expenditure		63,770	15,000	78,770	97,764
Net Income for the year		(13,109)	-	(13,109)	1,970
Transfer between funds		-	-	-	-
Net Movement in funds		(13,109)	-	(13,109)	1,970
Reconciliation of funds:					
Funds brought forward		63,300	-	63,300	61,330
Funds carried forward		50,191	-	50,191	63,300

All activities derive from continuing operations

The notes attached on pages 12 to 17 form an integral part of these accounts.

APASEN INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Notes	£	2025 £	2024 £
CURRENT ASSETS				
Cash at bank and in hand:		54,676	66,460	
Total current assets		54,676	66,460	
CREDITORS: amounts falling due within one year	7	(4,485)	(3,160)	
NET CURRENT ASSETS			50,191	63,300
NET ASSETS TOTALS			50,191	63,300
THE FUNDS OF THE CHARITY				
Unrestricted Fund	8		50,191	63,300
			50,191	63,300

Approved by the board of trustees on 28 January 2026 and signed on their behalf by:



Sherwan Chowdhury
Trustee

The notes attached on pages 12 to 17 form an integral part of these accounts.

1 Accounting policies**Basis of preparation**

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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as grants and appeal income. Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Donated goods, facilities and services

Donated services and facilities including the use of premises, are recognised in the accounts at the value of the benefit received by the charity. Where the value of the gift can be measured reliably, these contributions are recorded as donation income at the point they are received, with a corresponding expense of the same value. This ensures that the accounts fully reflect the economic benefit provided to charity through donated resources.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

All creditors and provision arising from ongoing activities are included.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

The Trustees consider that the charity satisfies the conditions set out in Paragraph 1 of Schedule 6 to the Finance Act 2010 for UK Corporation Tax purposes. Accordingly, the charity is potentially exempt from taxation on income and capital gains falling within the provisions of 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 the charitable purposes of the organisation and not for any other purpose.

Value Added Tax (VAT) incurred by the charity is not recoverable and is therefore included within the relevant expense categories in the Statement of Financial Activities.

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Notes to the Accounts for the year ended 31 March 2025

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Donation and Legacies

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
	£	£	£	£
General donation	661	-	661	3,399
Grants from Trust and foundations	50,000	-	50,000	50,000
Gifts in Kind	-	-	-	31,335
Total Donation & Legacies	50,661	-	50,661	84,734

5 Income from charitable activities

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
	£	£	£	£
Grants from Trust and foundations	-	15,000	15,000	15,000
Total charitable activities income	-	15,000	15,000	15,000

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Notes to the Accounts for the year ended 31 March 2025

6 Charitable expenditure

6a Direct costs	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Programme staff	-	-	-	4,840
Programme development	-	-	-	13,628
Training and capacity building	-	-	-	4,213
Monitoring and evaluation	-	-	-	3,582
Advocacy and communications	-	-	-	2,862
Travel and Meetings	-	-	-	400
	-	-	-	29,525
6b Grants made to partners	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
APASEN International Bangladesh	54,980	15,000	69,980	58,110
	54,980	15,000	69,980	58,110
6c Support costs	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Office rent	5,150	-	5,150	6,560
Accounting services	2,742	-	2,742	2,740
Miscellaneous expenses	-	-	-	32
Governance costs:				-
<i>Independent Examiner's fee</i>	423	-	423	423
	8,315	-	8,315	9,755
Total charitable expenditures	63,295	15,000	78,295	97,390

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Notes to the Accounts for the year ended 31 March 2025

7 CREDITORS: amounts falling due within 1 year

	2025	2024
	£	£
Accruals	4,485	3,160
	4,485	3,160

8 Fund Analysis

2025	Balance 01 April 2024	Income	Expenditure	Balance 31 Mar 2025
	£	£	£	£
Unrestricted Funds				
Unrestricted revenue funds	63,300	50,661	(63,770)	50,191
Total unrestricted funds	63,300	50,661	(63,770)	50,191
Restricted Funds				
Phoenix School	-	15,000	(15,000)	-
Total restricted Fund	-	15,000	(15,000)	-
Total funds	63,300	65,661	(78,770)	50,191

2024	Balance 01 Apr 2023	Income	Expenditure	Balance 31 Mar 2024
	£	£	£	£
Unrestricted Funds				
Unrestricted revenue funds	61,330	84,734	(82,764)	63,300
Total unrestricted funds	61,330	84,734	(82,764)	63,300
Restricted Funds				
Phoenix School		15,000	(15,000)	-
Total restricted Fund	-	15,000	(15,000)	-
Total funds	61,330	99,734	(97,764)	63,300

Phoenix School:

The Neurodevelopmental Disabilities Centre operates under this project, providing essential health and education services to children with autism and learning difficulties. The Centre's work has been made possible through funding from the Phoenix School for Autism Charitable Trust. The service offers a structured, supportive environment where children can access specialist assessments, therapeutic interventions, and tailored learning programmes designed to promote

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Notes to the Accounts for the year ended 31 March 2025

their development and independence. The Centre also works closely with families, offering guidance and support to help them better understand and meet their child's needs. Through this integrated approach, the project continues to make a meaningful difference to the lives of children and their families.

9 ANALYSIS OF NET ASSETS BY FUNDS

	Unrestricted General	2025 Total
	£	£
At 31 Mar 2025		
Current assets	54,676	54,676
Current liabilities	(4,485)	(4,485)
Net assets	50,191	50,191

	Unrestricted General	2024 Total
	£	£
At 31 Mar 2024		
Current assets	66,460	66,460
Current liabilities	(3,160)	(3,160)
Net assets	63,300	63,300

11 Remuneration and payments to Trustees and persons connected with them

No trustees, nor any persons connected with them, received any remuneration from the charity or from any related entity. This reflects the charity's strong commitment to good governance, transparency, and the voluntary nature of trusteeship.

12 Related party transactions

During the year APASEN provided the following support to APASEN International for the running of the day centre and autistic schools.

Gifts in Kind	£Nil (2024: 31,335).
Cash donation	£50,000 (2024: 50,000)

13 Ultimate controlling party

The charity is governed by its legal members, who collectively hold ultimate responsibility for its oversight and strategic direction. In accordance with CIO regulations, each member has joint and several liability for the charity's debts. This structure ensures strong accountability and reinforces the shared commitment of members to the charity's effective and responsible management.

Accounts



The Charity Registration Number: 1152535

APASEN INTERNATIONAL

Trustees Report and Accounts

31 March 2024

APASEN INTERNATIONAL

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Helal Rahman - Chairman
Amir Hossain - Member/Trustee
Kamal Uddin Ali - Member/Trustee
Cedric Bell – Member/Trustee
Professor Mosaddak Choudhury - Member/Trustee

All the trustees are also members of the charity.

Farzana Choudhury also attended trustees meetings as an associate trustee without any voting rights.

Chief Executive

Mahmud Hasan MBE

Charity registered number 1152535

Registered office and operational address

30 Copenhagen Place
Carmine Wharf
London
E14 7FF

Banker

Natwest Bank
Black Lion House
45 Whitechapel Road
London
E1 1DU

Independent Examiner

Delwar Hossain ACMA CGMA
Chartered Management Accountants
DEL & CO
277 Anlaby Road
Hull
HU3 2SE

APASEN INTERNATIONAL
Trustees’ Report for the year ended 31 March 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the period ended 31 March 2024. Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s trust deed, the Charities Act 2011 and Statement of Recommended Practice: Accounting and Reporting Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal structure of the charity

The charity is constituted as a charitable incorporated organisation and its governing document is a written constitution dated 23 June 2013.

Recruit and induction of trustees

The Board identified skills, knowledge and competencies felt to be necessary to provide suitable oversight, governance and guidance to the charity. The Trustees self-assess against those skills. Any recruitment to vacancies on the Board or decisions to expand the number of Trustees will initially be considered against this skills matrix. The Charity has in place a programme for the induction and training of new Trustees.

Management and administration

The Board is the administrative and governing body and meets regularly throughout the year, ensuring and monitoring that the Charity is performing well, is solvent and complies with all its obligations. The trustees met four times during the last year and assessed progress against targets - both fundraising and project based. It is expected that the trustees are active in supporting fundraising for Apasen International's projects.

They acknowledge the on-going generous support from Apasen in assisting our international activities to improve the lives of poor children and young adults with learning disabilities, autism, and other special needs.

The Chief Executive is supported by a senior manager, strategic adviser, senior trainer, and finance and administrative officer. Some of these roles are in-kind support from Apasen as well as shared office space. Apasen International has also engaged an interim country Manager who manages stakeholder engagement and project monitoring in Bangladesh on a part-time basis.

The principle operating address in the UK is:	The Country operating address in Bangladesh is:	The Project operating address in Bangladesh is:
30 Copenhagen Place Carmines Wharf London, E14 7FF	House# 20, Road# 3/D, Sector-09, Uttara, Dhaka, Bangladesh	42 Weves, Chondontula, Ambarkhana Sylhet, Bangladesh

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2024

OBJECTS AND ACTIVITIES

APASEN International, with its unique approach, is dedicated to enhancing the lives of vulnerable individuals with learning disabilities, autism, and other special needs in both urban and rural communities in Bangladesh. Our collaborative efforts with local partners and stakeholders enable us to offer a comprehensive range of services in health, education, and poverty reduction. Our focus is not just on providing services, but also on reducing discrimination and stigma, thereby fostering a more inclusive society.

APASEN, a leading diaspora-led charity in the UK (No.1114290), with 4 decades of experience in the health and social care sector for people with learning disabilities, autism, and other special needs, is not resting on its laurels. We are committed to expanding our services and establishing new centres in Bangladesh. Our registration with the NGO Affairs Bureau in Bangladesh (Registration Number: 3096) is a testament to our dedication and future plans.

We initiated a schooling programme in August 2019, catering to 12 children with Autism, aged 4-8, in collaboration with Phoenix London under Project Phoenix School, Sylhet. This demonstrates our firm commitment to the cause, even in the face of adversity.

Inauguration and Day Centre Opening: Apasen International Officially Inaugurated the Day Centre services in November 2019. The British High Commissioner, Foreign Minister, Planning Minister of Bangladesh, and many other delegates were present on this occasion. In the beginning, only 12 learners with different disabilities were admitted to our day centre. Their age group was 10-18 years old.

Students/Learners Information: Our school initially had only 12 students. Currently, we have 37 students. In the last five years, we have served 100-plus students directly. Some of our students move to mainstream schools after improving their learning capacity.

Due to a shortage of space, we can only offer so many students to admit. Parents come to see their children at our centre every day. We are considered to be one of the best service providers for disabled Children based on local community and Government officials.

Current Student Information:

- The total number of Day Care service users is 23.
- The total number of students in the school is 14.
- There are three service users under observation. (For Admission)

Students' Achievement:

The progress of our service users has been noteworthy. All learners have made significant progress in terms of achieving their goals.

Staff Information: Currently, we have 23 team members to provide the best services to our learners: 8 teachers, seven care officers, and eight support staff, including security and cleaners. The student-teacher ratio is less than 2:1. Many learners have challenging needs. So, we have to support them 1:1. We are struggling to provide the best service due to a shortage of teachers. The grant we are receiving from Apasen, UK, must be increased. Primarily, we need more grants to recruit more teachers/ care officers.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2024

Apasen-Phoenix School, Sylhet:

The school works and supports pupils with special needs for them to build their communication skills, other life skills, and behaviour by replicating London Phoenix School's academic curriculum, which is structured by Special Education Needs (SEN). The school has two classes, Red and Blue. We are supporting 14 pupils who are divided into two groups according to the level of their understanding and needs.

What we are doing to support students:

- We have categorised activities based on pupils' understanding level and arranged all our activities according to their needs.
- We provide visual support at home and suggest activities to the parents according to their necessity.
- We met with the critical communication board to review the pupils' behaviour and provided reports to the parents.
- We are maintaining pupils' behaviour reports daily to analyse their changes, and therefore, we work on further improvement.
- We are focusing on making them independent in their work by themselves through instructions.
- We have fine motor activities to improve pupils' writing skills.
- PECS (Picture Exchange Communication System): This effective communication and speech development method is part of our regular activity routine, and we are demonstrating PECS phases for better improvement.

Our resources & Curriculum:

The school management has arranged resources according to pupils' necessities. Various initiatives have been taken to motivate learners to engage in activities, such as purchasing new toys, arranging activity resources, and increasing curriculum support.

Literacy: We follow a teaching method that focuses more on teaching the students to improve their intellect and behaviour by using various new and innovative ideas rather than making them memorise the syllabus to clear the examination with the same old style.

Science: In science sessions, we do different kinds of experiments. This session develops their cognitive and imagination skills and increases their patience and attention.

Math: We follow a teaching method that focuses more on teaching the students to improve their intellect and behaviour by using various new and innovative ideas rather than making them memorise the syllabus to clear the examination with the same old style.

Free Flow: We use various puzzles, books, and toys to create free flow.

Messy play: The messy play activity uses hands and fingers, which encourages finger dexterity and hand and shoulder strength—skills that will be necessary for handwriting in the future.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2024

Water play: Water Play activities help develop and strengthen children's fine motor skills. Lifting, pouring, carrying, running, and splashing enhance children's overall motor skills, coordination, and physical fitness.

Musical Interaction: This activity is an interactive approach to developing social and communication skills. It involves using songs, games and musical 'conversations' to engage pupils in social interaction.

☐ Stretchy Band

☐ Parachute

Arts and crafts: In this session, pupils learn to organise and make anything using paper, glue, colour, etc.

We also have Outdoor Activities, life skill sessions, Storytime, Playtime, and Sensory Circuit.

Bucket time builds upon a child's attention and ICT.

What we are doing for our professional development

The school received training support from Phoenix School London throughout the year. This year, we have carried out the following trainings:

1. Behaviour and Learning
2. Enabling a Clear Learning Environment
3. Training about fine motor, early writing, and free flow
4. Using PECS
5. Sensory strategies

Next steps:

- The school plans to develop its curriculum for its pupils further so they can attend mainstream schools.
- Improving playground facilities to offer meaningful playtime with learning.
- Allocating permanent reading-writing classrooms for different abled children.

Activities of Apasen Day Centre:

Apasen Day Centre works with pupils with special needs aged 10 to 18 to build their communication skills, life skills, and behaviour. Apasen Day Centre has three classes. We are supporting 21 pupils who are divided into three groups according to their level of understanding and needs.

Academic Activity: In the session, we do a different kind of experiments or explosions such as per-writing, ICT, Brain Boosting Activity, Visual activities, Problem-solving activities, colour concepts, Number concepts, Money concepts, word matching, Imitating sessions etc.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2024

Life Skill: Our learners participated in different life skill activities. They learned how to be mindful of personal space and boundaries, respectful behaviour with others, and take permission to do any activities, DLA tasks, communication tasks, household activities, social skills, safety skills, etc.

Assembly and Yoga: Our learners do Assembly and yoga daily in our Daycare centre. We noticed that by using both activities, our learners gradually increased their strength, balance, flexibility, focus, and concentration, reducing anxiety and self-stimulatory behaviours.

Vocational Activities: We have started new vocational activities in our daycare centre. Our learners are making envelopes and different jewellery, and we are using envelopes in our office activities.

Fun Session: Every Thursday, we celebrate Fun Day. Our Fun Day is designed to incorporate educational elements, allowing students to learn while having fun. This day often involves group activities and games, promoting social interaction and teamwork among students. These experiences help build stronger friendships and improve communication skills.

Cultural Activity: In this session, learners can participate in different cultural activities, such as dancing, singing, and reciting rhymes. These activities help develop balance and speech.

We have been continuing our daily living and play activities, recreation sessions, sensory therapies, yoga, prayer, gardening, vocational training, Outdoor Activities, life skill sessions, Storytime, Craft activity, Cooking skills, Cognition tasks, Painting, ICT, and speech and language therapy regularly.

Assessment & Reassessment of Students: The daycare has a rigorous assessment process starting from observation. Learners' treatment and lesson plans are organised based on the final assessment report. Reassessment is made each year, and the progress report is updated every six months.

Events: Apasen International celebrated and observed all the national days (International Mother Language Day, International Women's Day, Children Day, Independent Day, National Day of Mourning, and Victory Day), and special days related to its service, including World Down Syndrome Day, Autism Awareness Day, International Person with Disability Day, and Learning Disability Week.

Open Day: Apasen International organises the Open Day program every year. This year, our open-day program was on January 16, 2024. The program tagline was "Apasen Shines Light on Abilities: A Day of Recognition, Celebration and Exhibition". On this occasion, Apasen Day Centre and Phoenix School arranged a Discussion session, Parents together, a cultural program and an Exhibition. There were cultural events where our learners' performed dances, sang songs, recited poems, and showcased fashion shows. Additionally, there was an exhibition displaying our activities and vocational works made by our special children.

Term End Celebration: Every year, we have three terms lasting four months. In each term, we focus on a particular topic to teach our students, such as food (national and international), Transport, Environment, etc. After the term, we celebrate with a program called Term End. On that day, we had fun by having a cultural program and showcasing the topics we selected for that term.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2024

Day Trip: We have arranged a day trip for the reception and pleaser every term. We have three terms in a year. We brought our learners to different historical places, such as amusement parks, natural gardens, and other areas, like the National Tea Research Institute, Jaflong tourist places, Tree Top Advantage Park, etc. This year, on January 17, 2024, we organised a day trip for our learners. We visited an amusement park near the city, where our children had a great time. At the end of the event, we distributed gifts to all the learners and their parents.

Training Programme

Induction Training for Staff: This year, five newly recruited staff members have undergone induction training that covers Introduce UK Apasen and describing their activities, Vision and Mission, About Members and Trustees of Apasen, Risk Assessment, plan of Apasen, Child Assessment, Hygiene maintenance, Vulnerable people, Special needs People, Build relationship with other related organisation and worker, Safeguarding, Health, safety and Training, Company information, Risk management, Health and safety, Code of conduct, Fire extinguisher, Goal objective. Apasen UK conducted the training. Apasen International provided online training to members of staff on ADHD, Learning Disability, Understanding Autism, etc., from Open University and other online sites. Also, they were given weekly training on documentation from Therapy Global (software) to generate qualitative reports.

Meetings: Weekly Meeting: We have a general meeting with the care officer and admin staff. This meeting discussed our weekly activities plan, resource preparation and learner performance. CRM system,

Monthly Meeting: We have meetings in the presence of our country representative. We have discussed administrative work, plans, Need-based discussions and Events.

Meeting With Local Government: We must attend monthly meetings at the DC and UNO offices and follow some of the government's instructions.

Parents Meeting: We arrange meetings with the learners' families every other month. Apasen staff discuss the children's progress, their activities at home, and all other relevant issues. We regularly ask for feedback and act accordingly.

Communication with Parents: Admin officers and project coordinators communicate with service user families face-to-face or through phone calls regarding the child's progress or any other concerns.

Risk assessment (School & Day Centre Area): We do Risk assessments twice a year separately for the school and daycare. The last one was done on February 24, 2024.

Fire Safety: Apasen International has 6 fire extinguishers installed in the school and daycare. After checking its date, a new one is installed every year. All the project staff is trained on it every year. Apasen International's staff attended fire safety training on September 20, 2023.

Audit: All of our projects have to be externally audited. We must submit the audit report to the NGO Affairs Bureau every year after completing the project year. We have submitted audit reports to the NGO Affairs Bureau for five years. We have received an audit approval letter from the NGO Affairs Bureau. We are working on the year (2023-2024) audit report. An Audit Firm Jahid & Islam is auditing us.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2024

Local Government Testimonial: Every NGO must receive a testimonial about their Project and submit it to a registered authority. So, we applied for a testimonial to the UNO office. For the years 2023-2024, we have collected certificates from the UNO office and submitted to NGO Affairs Bureau.

CSR Activates: As an international organisation with a philanthropic vision, we felt that Apasen International had a moral responsibility to extend its support to society's most vulnerable people.

Apasen International sponsored an awareness program by the Social Work Interns (MSS Students, Department of Social Work, SUST) for the children of Sarkari Shishu Paribar, Bagbari, Sylhet. Sarkari Shishu Paribar is a government-run institution under the Department of Social Services. It provides care, protection, food, education, training, and medical facilities to orphaned children up to 18 years old. The main objective is to create an environment for these children to grow as ordinary citizens of the country.

Also, Apasen International has given financial support to poor and disabled people for medical and educational purposes.

Future Plan

According to the feedback of the local community and government officials, we are one of the best service providers for disabled Children. Parents come to admit their children to our centre every day. We have to expand our service and establish a new centre. Also, we plan to set up Schools and training centres in different divisions of Bangladesh.

Due to space shortages, we couldn't admit more students and couldn't offer different physical activities for our learners.

Apasen International plans to Purchase land to develop a model school and daycare centre in Sylhet, Bangladesh. The Project (s) will focus on buying and developing land for a permanent campus to run a viable and sustainable model school and daycare centre for children and adults with autism and neurodevelopmental disabilities.

We had to get permission from the Prime Minister's Office of Bangladesh. We applied for this Project through the NGO Affairs Bureau in September 2023. After a long networking and communication process, we got approval on April 1, 2024.

We need more grant to achieve our goal and provide better service for special children. We can ensure that in the future, Apasen International will be one of the best institutes for Disabled and poor people all over Bangladesh.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2024

PUBLIC BENEFIT

The Board confirm that they have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

In particular, Apasen International has contributed to the beginnings of a care sector in Bangladesh through its capacity building and training work and wider advocacy and policy influencing activities. It has contributed to increasing support for specialist education provision for children with autism across the country and set standards for this with key government organisations.

Further information regarding the Charity's activities, public benefit and impact are presented on its website. <http://www.apaseninternational.org.uk>.

FINANCIAL REVIEW

The Trustees reported net incoming resources of £1,970 (2023: £15,484) on all operations for the period under review. The income for the year was £99,734 (2023: £122,353) and expenditure was £97,764 (2023: £106,869). The fund balance at the end of the period of £63,300 (2023: £61,330) comprised unrestricted funds of £63,300 (2023: £61,330) and restricted funds of £nil (2023: £nil).

RESERVES POLICY:

The reserves policy was reviewed by the Trustees and based on its 2023-24 operating budget and cash flows, it was agreed to have a readily available reserve figure of at least a minimum of 3 months running costs of £5K or whichever is more.

RISK MANAGEMENT:

The Trustees actively review the major risks which face the charity on a regular basis, with a risk assessment report available online and highlighted at every Trustee meeting. Financially the Trustees believe that maintaining reserves at adequate levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions.

PLAN FOR THE FUTURE

During the year 2024-25, we are planning to introduce robust activities, training programmes and external connectivity.

Considering the needs we shall develop working relationships with other agencies in Bangladesh so that we may develop further projects with their collaboration.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2024

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the CIO's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view the trustees should follow best practice and:

- ☐ Select suitable accounting policies and then apply them consistently;
- ☐ Observe the methods and principles in the applicable Charities SORP;
- ☐ Make judgements and estimates that are reasonable and prudent;
- ☐ State whether applicable accounting standards and statements of recommended practice 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 charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The Trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

This report was approved by the Board of Trustees on 22 January 2025 and signed on their behalf by:

Helal Rahman

HELAL RAHMAN
Trustee and Chair

**Independent Examiner's Report to the Trustees of the charity on the accounts
for the year ended 31 March 2024**

I report to the charity trustees on my examination of the accounts of Apasen International for the period ended 31 March 2024.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

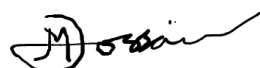
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 that in any material respect:

1. Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not considered part of an independent examination.
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.

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.



DELWAR HOSSAIN ACMA CGMA
Chartered Management Accountants

DEL & CO
277 Anlaby Road
Hull, HU3 2SE

Date 22 January 2025

APASEN INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Notes				
Income & Endowments :					
Donations and legacies	4	84,734	-	84,734	107,353
Charitable activities income	5	-	15,000	15,000	15,000
Total Income		84,734	15,000	99,734	122,353
Expenditure on:					
Raising funds		374	-	374	446
Charitable activities	6	82,390	15,000	97,390	106,423
Total Expenditure		82,764	15,000	97,764	106,869
Net Income for the year		1,970	-	1,970	15,484
Transfer between funds		-	-	-	-
Net Movement in funds		1,970	-	1,970	15,484
Reconciliation of funds:					
Funds brought forward		61,330	-	61,330	45,846
Funds carried forward		63,300	-	63,300	61,330

All activities derive from continuing operations

The notes attached on pages 14 to 19 form an integral part of these accounts.

APASEN INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Notes	£	2024 £	2023 £
CURRENT ASSETS				
Cash at bank and in hand:		66,460	64,492	
Total current assets		66,460	64,492	
CREDITORS: amounts falling due within one year	7	(3,160)	(3,162)	
NET CURRENT ASSETS			63,300	61,330
NET ASSETS TOTALS			63,300	61,330
THE FUNDS OF THE CHARITY				
Unrestricted Fund	8	63,300	61,330	
Restricted Fund	8	-	-	
		63,300	61,330	

Approved by the board of trustees on 22 January 2025 and signed on their behalf by:

Helal Rahman

HELAL RAHMAN
Trustee and Chair

The notes attached on pages 14-2 to 19 form an integral part of these accounts.

1 Accounting policies**Basis of preparation**

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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as grants and appeal income. Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

APASEN INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2024

All income is accounted for gross, before deducting any related fees or costs.

Donated goods, facilities and services

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

All creditors and provision arising from ongoing activities are included.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

APASEN INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2024

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Donation and Legacies

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
General donation	3,399	-	3,399	17,783
Grants from Trust and foundations	50,000	-	50,000	57,500
Gifts in Kind	31,335	-	31,335	32,070
Total Donation & Legacies	84,734	-	84,734	107,353

Time spent by the CEO and HR Officer and Trainer is included based on their actual salary cost for the time supported by the charity. Office space cost is based on estimated cost for one desk space occupied by the Charity.

The charity has no direct staff costs as Apasen has seconded a team of senior managers to support the organisation while it is being established. This is also noted in Donated Goods and services.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Income from charitable activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Grants from Trust and foundations	-	15,000	15,000	15,000
Total charitable activities income	-	15,000	15,000	15,000

APASEN INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2024

6 Charitable expenditure

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
6a Direct costs				
Programme staff	4,840	-	4,840	5,471
Programme development	13,628	-	13,628	14,283
Training and capacity building	4,213	-	4,213	3,964
Monitoring and evaluation	3,582	-	3,582	3,883
Advocacy and communications	2,862	-	2,862	3,048
Travel and Meetings	400	-	400	3,025
	29,525	-	29,525	33,674
6b Grants made to partners				
	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
APASEN International Bangladesh	43,110	15,000	58,110	64,184
	43,110	15,000	58,110	64,184
6c Support costs				
	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Office rent	6,560	-	6,560	5,271
Accounting services	2,740	-	2,740	2,740
Bank charges	-	-	-	(4)
Miscellaneous expenses	32	-	32	135
Governance costs:			-	
<i>Independent Examiner's fee</i>	423	-	423	423
	9,755	-	9,755	8,565
Total charitable expenditures	82,390	15,000	97,390	106,423

APASEN INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2024

7 CREDITORS: amounts falling due within 1 year

	2024 £	2023 £
Accruals	3,160	3,162
	<u>3,160</u>	<u>3,162</u>

9 Fund Analysis

2024	Balance 01 April 2023 £	Income £	Expenditure £	Funds transfer £	Balance 31 Mar 2024 £
Unrestricted Funds					
Unrestricted revenue funds	61,330	84,734	(82,764)	-	63,300
Total unrestricted funds	<u>61,330</u>	<u>84,734</u>	<u>(82,764)</u>	<u>-</u>	<u>63,300</u>
Restricted Funds					
Phoenix School	-	15,000	(15,000)	-	-
Total restricted Fund	<u>-</u>	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
Total funds	<u>61,330</u>	<u>99,734</u>	<u>(97,764)</u>	<u>-</u>	<u>63,300</u>

2023	Balance 01 Apr 2022 £	Income £	Expenditure £	Funds transfer £	Balance 31 Mar 2023 £
Unrestricted Funds					
Unrestricted revenue funds	45,846	107,353	(91,869)	-	61,330
Total unrestricted funds	<u>45,846</u>	<u>107,353</u>	<u>(91,869)</u>	<u>-</u>	<u>61,330</u>
Restricted Funds					
Phoenix School	-	15,000	(15,000)	-	-
Total restricted Fund	<u>-</u>	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
Total funds	<u>45,846</u>	<u>122,353</u>	<u>(106,869)</u>	<u>-</u>	<u>61,330</u>

APASEN INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2024

Phoenix School:

The Neurodevelopmental Disabilities Centre is run under this project providing health and education services to children with autism and learning difficulties. It was funded by Phoenix School for Autism Charitable Trust.

10 ANALYSIS OF NET ASSETS BY FUNDS

	Unrestricted General £	Restricted £	2024 Total £
At 31 Mar 2024			
Current assets	66,460	-	66,460
Current liabilities	(3,160)	-	(3,160)
Net assets	63,300	-	63,300

	Unrestricted General £	Restricted £	2023 Total £
At 31 Mar 2023			
Current assets	64,492	-	64,492
Current liabilities	(3,162)	-	(3,162)
Net assets	61,330	-	61,330

11 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

12 Related party transactions

Mr Amir Hossain, Trustee is also the trustee of APASEN (Charity no 1114290). Mahmud Hasan MBE is the Chief Executive of APASEN and APASEN International. During the year APASEN provided the following support to APASEN International.

Gifts in Kind	£31,335 (2023: 32,070)
Cash donation	£50,000 (2023: 57,500)

13 Ultimate controlling party

The charity is under the control of its legal members.
Every member of the charity has joint and several liability for the debts of the charity as per the CIO regulations

Accounts



The Charity Registration Number: 1152535

APASEN INTERNATIONAL

Trustees Report and Accounts

31 March 2023

APASEN INTERNATIONAL

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Helal Rahman - Chairman
Amir Hossain - Member/Trustee
Kamal Uddin Ali - Member/Trustee
Cedric Bell - Member/Trustee
Professor Mosaddak Choudhury - Member/Trustee

All the trustees are also members of the charity.

Farzana Choudhury also attended trustees meetings as an associate trustee without any voting rights.

Chief Executive

Mahmud Hassan MBE

Charity registered number 1152535

Registered office and operational address

30 Copenhagen Place
Carmine Wharf
London
E14 7FF

Banker

Natwest Bank
Black Lion House
45 Whitechapel Road
London
E1 1DU

Independent Examiner

Delwar Hossain ACMA CGMA
Chartered Management Accountants
DEL & CO
277 Anlaby Road
Hull
HU3 2SE

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2023

The Trustees are pleased to present their report together with the financial statements of the charity for the period ended 31 March 2023. Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Statement of Recommended Practice: Accounting and Reporting Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal structure of the charity

The charity is constituted as a charitable incorporated organisation and its governing document is a written constitution dated 23 June 2013.

Recruit and induction of trustees

The Board identified skills, knowledge and competencies felt to be necessary to provide suitable oversight, governance and guidance to the charity. The Trustees self-assess against those skills. Any recruitment to vacancies on the Board or decisions to expand the number of Trustees will initially be considered against this skills matrix. The Charity has in place a programme for the induction and training of new Trustees.

Management and administration

The Board is the administrative and governing body and meets regularly throughout the year, ensuring and monitoring that the Charity is performing well, is solvent and complies with all its obligations. The trustees met four times during the last year and assessed progress against targets - both fundraising and project based. It is expected that the trustees are active in supporting fundraising for APASENTH International's projects.

They acknowledge the on-going generous support from Apasen in assisting our international activities to improve the lives of poor children and young adults with learning disabilities, autism, and other special needs.

The Chief Executive is supported by a senior manager, strategic adviser, senior trainer, and finance and administration officer. Some of these roles are in-kind support from Apasen as well as shared office space. Apasen International has also engaged an interim country Manager who manages stakeholder engagement and project monitoring in Bangladesh on a part-time basis.

OBJECTS AND ACTIVITIES

APASEN International is dedicated to enhancing the lives of vulnerable individuals with learning disabilities, autism, and other special needs in both urban and rural communities throughout Bangladesh. Collaborating with local partners and stakeholders, we strive to deliver a comprehensive range of services encompassing health, education, and poverty reduction for children and adults with disabilities, while concurrently working to diminish levels of discrimination and societal stigma.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2023

Our mission involves advocating for the complete integration of individuals with disabilities into society. We offer information, guidance, and support to families and caregivers, with a commitment to providing high-quality, personalized care and assistance. Our aim is to empower individuals to achieve their goals, lead fulfilling lives, and foster connections within society.

APASEN International emerged in response to the critical shortage of services for vulnerable children and adults in Bangladesh facing learning disabilities, autism, and other special needs. Building on the extensive expertise of our sister organization, APASEN (formerly known as APASENTH), a prominent diaspora-led charity in the UK (Registered Charity No. 1114290) with over three decades of experience in the health and social care sector for individuals with learning disabilities, autism, and other special needs, we have been actively providing services in Bangladesh. Apasen International is duly registered with the NGO Affairs Bureau in Bangladesh (Registration Number: 3096).

Apasen-Phoenix School (April 2022 to March 2023):

Our school focuses on cultivating communication skills and life skills among students with special needs, including behaviour development, by adopting the academic curriculum structured for special education needs (SEN) from London Phoenix School. The school comprises three classes designated as Red, Blue, and Yellow, supporting 14 pupils grouped based on their understanding levels and needs.

Initiatives to support students include:

- Categorising activities based on pupils' understanding levels, aligning them with their needs.
- Providing visual supports at home and recommending activities to parents as per their necessity.
- Conducting meetings with a critical communication board to review pupils' behaviour and issuing reports to parents.
- Maintaining daily behaviour reports for pupils to analyse changes and guide further improvement.
- Focusing on fostering independence in students' work through self-directed instructions.
- Incorporating fine motor activities to enhance pupils' writing skills.
- Implementing the Picture Exchange Communication System (PECS) as a regular activity for effective communication and speech development, demonstrating various PECS phases for continuous improvement.

Our Resources & Curriculum:

The school's management has meticulously organised resources tailored to the specific needs of the pupils. A range of initiatives has been implemented to actively engage learners, including the acquisition of new toys, arrangement of activity resources, and the augmentation of curriculum supports. These efforts are proving effective in motivating pupils to actively participate in various activities.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2023

Professional Development Initiatives:

In pursuit of continuous improvement, the school has benefited from ongoing training support provided by Phoenix School London throughout the year. In the current year, the following training sessions have been conducted:

- Behaviour and Learning
- Enabling a Clear Learning Environment
- Training on Fine Motor Skills, Early Writing, and Free Flow
- Utilizing PECS (Picture Exchange Communication System)
- Sensory Strategies

Next Steps:

Looking ahead, the school is committed to advancing its curriculum to better prepare pupils for integration into mainstream schools. Key initiatives on the horizon include:

Curriculum Enhancement: Ongoing efforts to refine and expand the curriculum to ensure that pupils are well-prepared for the transition to mainstream schools.

Playground Facilities Improvement: Plans are underway to enhance playground facilities, providing a more enriching and meaningful playtime for the students.

Dedicated Reading-Writing Classroom: Allocating a permanent space specifically designed for reading and writing activities for abled children, creating an environment conducive to their learning and development.

Apasen Day Centre Report

Academic Activities:

Our commitment to fostering holistic development is reflected in our diverse range of daily activities, encompassing daily living and play activities, recreation sessions, sensory therapies, yoga, prayer, gardening, vocational training, and speech and language therapy. These activities are conducted on a consistent basis to ensure a well-rounded educational experience.

Assessment & Reassessment of Students:

The Day Care employs a meticulous process for student assessment, beginning with thorough observation. The assessment results inform the creation of individualised treatment plans and lesson plans for the learners. An annual reassessment is conducted, with progress reports being updated every six months to monitor and acknowledge the strides made by each student.

Communication with Parents:

Our administrative officers and project coordinators actively engage with the families of service users through face-to-face interactions or phone calls. These communications aim to provide updates on the child's progress and address any concerns that parents may have regarding their child's well-being and development.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2023

Parents Meetings:

Fostering a collaborative approach, we organise meetings with learners' families on a bi-monthly basis. During these sessions, Apasen staff members discuss the children's progress, their activities at home, and any other pertinent matters. We actively seek feedback from parents, valuing their insights and incorporating suggestions into our ongoing efforts.

Risk Assessment (School & Day Centre Area):

Ensuring a safe and secure environment is paramount. Therefore, a comprehensive risk assessment is conducted annually for both the school and day care facilities. The most recent risk assessment took place on April 24, 2022, underscoring our commitment to maintaining a secure setting for all our students and staff.

Events:

National Day Celebrations: Apasen International joyously commemorated various national events, including Pohela Boishak on April 14, 2022, Victory Day on December 16, 2022, International Mother Language Day on February 21, 2023, and Women's Day on March 8, 2023. Apasen Day Centre also observed the 102nd birthday of Bangabandhu Sheikh Mujibur Rahman on March 17, 2023. Activities such as drawing, colouring flags, and delving into the history and contributions of the Bengali father of the nation enriched these celebrations.

Special Day Observances: Apasen actively participated in the acknowledgment of national and international awareness days related to its services, including International Asperger's Syndrome Day, World Down Syndrome Day, Autism Awareness Day, and Learning Disability Week.

Apasen & Phoenix Staff Seminar: A seminar conducted by the Chief Executive of Apasen International Mr Mahmud Hasan MBE on January 25, 2023, brought together teachers from Phoenix, care officers from Apasenth Day Centre, and administrative staff. The seminar aimed to enhance the skills and knowledge of the staff members.

Visitor from Apasen UK: Mr. Habibur Rahman Kabir, Head of Service at Opportunity Zone, Apasen UK, visited our Sylhet project on January 28, 2023. This visit included training sessions for our care officers and a collaborative team meeting.

3 Years Success & Achievements Celebration: A programme on January 31, 2023, marked the celebration of Apasen International's 3-year success and achievements from 2019 to 2022.

Day Trip 2023: A delightful day trip to Tree Top Adventure Farm, Ratargul, Sylhet, was organised on February 13, 2023, providing a joyful experience for learners. Ms Veronica Armson, the Head Teacher of Phoenix, UK, and her partner attended the occasion.

Recruitment and Staff Update: Owing to staff members taking career breaks, we have welcomed two new teachers to Phoenix School and two care officers to Apasenth Day Centre this year. Currently, our team comprises 23 staff members, featuring one Lead Teacher, four teachers, and two teaching assistants at Phoenix School, along with three senior care officers and three care officers at the day centre.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2023

Project Information: Following the successful completion of a pilot project, Apasen International applied for a 5-year project (December 2021 to November 2026) focusing on improving access to special education for vulnerable children with autism and neurodevelopmental disabilities. The project, approved by the NGO Affairs Bureau on February 7, 2022, completed its first year successfully on November 30, 2022, receiving appreciation from UNO and approval for the first-year audit from the NGO Affairs Bureau.

CSR Initiatives: In line with our philanthropic vision, Apasen International organised events on July 3-4, 2022, distributing cash and essential food items to flood-affected families in Sylhet and Sunamganj. The initiative received direct support and supervision from UNO Officer Ms Nusrat Ajmeri Haque of Sylhet.

Communication with Local Government: Regular monthly meetings attended by the Project Coordinator and Admin Officer ensure effective communication with local government authorities. We have received testimonials confirming the success of our projects.

Induction Training for Staff: This year, four newly recruited staff members underwent comprehensive induction training covering various aspects, including organisational activities, vision, mission, risk assessment, child assessment, hygiene maintenance, safeguarding, and health and safety. Online training on ADHD, Learning Disability, Understanding Autism, and documentation were also provided.

Fire Safety: Ensuring the safety of our premises, Apasen International has installed six fire extinguishers in the school and day care. Regular training is conducted annually for all staff members on fire safety.

Current Student Information:

Total Day Care service users: 21

Service users in observation: 4

Total students in the school: 14

Students' Achievements: The progress of our service users has been remarkable, with all learners achieving significant milestones in reaching their goals.

PUBLIC BENEFIT

The Board confirm that they have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

In particular, Apasen International has contributed to the beginnings of a care sector in Bangladesh through its capacity building and training work and wider advocacy and policy influencing activities. It has contributed to increasing support for specialist education provision for children with autism across the country and set standards for this with key government organisations.

Further information regarding the Charity's activities, public benefit and impact are presented on its website. <http://www.apaseninternational.org.uk>.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2023

FINANCIAL REVIEW

The Trustees reported net incoming resources of £15,484 (2022: £38,676) on all operations for the period under review. The income for the year was £122,353 (2022: £121,173) and expenditure was £106,869 (2022: £82,497). The fund balance at the end of the period of £61,330 (2022: £45,846) comprised unrestricted funds of £61,330 (2022: £45,846) and restricted funds of £nil (2022: £nil).

RESERVES POLICY:

The reserves policy was reviewed by the Trustees and based on its 2022-23 operating budget and cash flows, it was agreed to have a readily available reserve figure of at least a minimum of 3 months running costs of £5K or whichever is more.

RISK MANAGEMENT:

The Trustees actively review the major risks which face the charity on a regular basis, with a risk assessment report available online and highlighted at every Trustee meeting. Financially the Trustees believe that maintaining reserves at adequate levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions.

PLAN FOR THE FUTURE

During the year 2023-24, we are planning to introduce robust activities, training programmes and external connectivity.

Considering the needs we shall develop working relationships with other agencies in Bangladesh so that we may develop further projects with their collaboration.

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the CIO's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view the trustees should follow best practice and:

- ☐ Select suitable accounting policies and then apply them consistently;
- ☐ Observe the methods and principles in the applicable Charities SORP;
- ☐ Make judgements and estimates that are reasonable and prudent;
- ☐ State whether applicable accounting standards and statements of recommended practice 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 charity will continue in operation.

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2023

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The Trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

This report was approved by the Board of Trustees on 25 January 2024 and signed on their behalf by:

Helal Rahman

HELAL RAHMAN
Trustee and Chair

APASEN INTERNATIONAL

Independent Examiner's to the Trustees of the charity on the accounts for the year ended 31 March 2023

I report to the charity trustees on my examination of the accounts of Apasen International for the period ended 31 March 2023.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

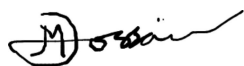
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 that in any material respect:

1. Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not considered part of an independent examination.
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.

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.



DELWAR HOSSAIN ACMA CGMA
Chartered Management Accountants

DEL & CO
277 Anlaby Road
Hull, HU3 2SE

Date 29 January 2024

APASEN INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	£
Income & Endowments :					
Donations and legacies	4	107,353	-	107,353	106,173
Charitable activities income	5	-	15,000	15,000	15,000
Total Income		107,353	15,000	122,353	121,173
Expenditure on:					
Raising funds		446	-	446	216
Charitable activities	6	91,423	15,000	106,423	82,281
Total Expenditure		91,869	15,000	106,869	82,497
Net Income for the year		15,484	-	15,484	38,676
Transfer between funds		-	-	-	-
Net Movement in funds		15,484	-	15,484	38,676
Reconciliation of funds:					
Funds brought forward		45,846	-	45,846	4,800
Funds carried forward		61,330	-	61,330	43,476

All activities derive from continuing operations

APASEN INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

The notes attached on pages 11 to 16 form an integral part of these accounts.

	Notes	£	2023 £	2022 £
CURRENT ASSETS				
Cash at bank and in hand:		64,492	49,008	
Total current assets		64,492	49,008	
CREDITORS: amounts falling due within one year	7	(3,162)	(3,162)	
NET CURRENT ASSETS			61,330	45,846
NET ASSETS TOTALS			61,330	45,846
THE FUNDS OF THE CHARITY				
Unrestricted Fund	9		61,330	45,846
Restricted Fund	9		-	-
			61,330	45,846

Approved by the board of trustees on 25 January 2024 and signed on their behalf by:

Helal Rahman

HELAL RAHMAN
Trustee and Chair

The notes attached on pages 12 to 17 form an integral part of these accounts.

1 Accounting policies**Basis of preparation**

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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as grants and appeal income. Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

APASEN INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2023

All income is accounted for gross, before deducting any related fees or costs.

Donated goods, facilities and services

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

All creditors and provision arising from ongoing activities are included.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

APASEN INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2023

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Donation and Legacies

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
General donation	17,783	-	17,783	4,811
Grants from Trust and foundations	57,500	-	57,500	69,725
Gifts in Kind	32,070	-	32,070	31,637
Total Donation & Legacies	107,353	-	107,353	106,173

Time spent by the CEO and HR Officer and Trainer is included based on their actual salary cost for the time supported by the charity. Office space cost is based on estimated cost for one desk space occupied by the Charity.

The charity has no direct staff costs as Apasen has seconded a team of senior managers to support the organisation while it is being established. This is also noted in Donated Goods and services.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Income from charitable activities

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Grants from Trust and foundations	-	15,000	15,000	15,000
Total charitable activities income	-	15,000	15,000	15,000

APASEN INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2023

6 Charitable expenditure

	2023	2023	2023	2022
6a Direct costs	Unrestricted	Restricted	Total	Total
	£	£	£	£
Programme staff	5,471	-	5,471	5,738
Programme development	14,283	-	14,283	14,283
Training and capacity building	3,964	-	3,964	5,536
Monitoring and evaluation	3,883	-	3,883	3,447
Advocacy and communications	3,048	-	3,048	1,212
Travel and Meetings	3,025	-	3,025	-
	33,674	-	33,674	30,216
6b Grants made to partners	Unrestricted	Restricted	Total	Total
	£	£	£	£
BRAC - Bangladesh & Others		-	-	7,401
APASEN International Bangladesh	49,184	15,000	64,184	36,024
	49,184	15,000	64,184	43,425
6c Support costs	Unrestricted	Restricted	Total	Total
	£	£	£	£
Office rent	5,271	-	5,271	5,921
Accounting services	2,740	-	2,740	2,042
Bank charges	(4)		(4)	-
Miscellaneous expenses	135	-	135	254
Governance costs:			-	
<i>Independent Examiner's fee</i>	423	-	423	423
	8,565	-	8,565	8,640
Total charitable expenditures	91,423	15,000	106,423	82,281

APASEN INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2023

7 CREDITORS: amounts falling due within 1 year

	2023 £	2022 £
Accruals	3,162	3,162
	3,162	3,162

9 Fund Analysis

2023	Balance 01 April 2022 £	Income £	Expenditure £	Funds transfer £	Balance 31 Mar 2023 £
Unrestricted Funds					
Unrestricted revenue funds	45,846	107,353	(91,869)	-	61,330
Total unrestricted funds	45,846	107,353	(91,869)	-	61,330
Restricted Funds					
Phoenix School	-	15,000	(15,000)	-	-
Total restricted Fund	-	15,000	(15,000)	-	-
Total funds	45,846	122,353	(106,869)	-	61,330

2022	Balance 01 Apr 2021 £	Income £	Expenditure £	Funds transfer £	Balance 31 Mar 2022 £
Unrestricted Funds					
Unrestricted revenue funds	7,170	106,173	(67,497)	-	45,846
Total unrestricted funds	7,170	106,173	(67,497)	-	45,846
Restricted Funds					
Phoenix School	-	15,000	(15,000)	-	-
Total restricted Fund	-	15,000	(15,000)	-	-
Total funds	7,170	121,173	(82,497)	-	45,846

APASEN INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2023

Phoenix School:

The Neurodevelopmental Disabilities Centre is run under this project providing health and education services to children with autism and learning difficulties.

10 ANALYSIS OF NET ASSETS BY FUNDS

	Unrestricted General £	Restricted £	2023 Total £
At 31 Mar 2023			
Current assets	64,492	-	64,492
Current liabilities	(3,162)	-	(3,162)
Net assets	61,330	-	61,330

	Unrestricted General £	Restricted £	2022 Total £
At 31 Mar 2022			
Current assets	49,008	-	49,008
Current liabilities	(3,162)	-	(3,162)
Net assets	45,846	-	45,846

11 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

12 Related party transactions

Mr Amir Hossain, Trustee is also the trustee of APASEN (Charity no 1114290). Mahmud Hassan MBE is the Chief Executive of APASEN and APASEN International. During the year APASEN provided the following support to APASEN International.

Gifts in Kind	£32,700 (2022: 31,637)
Cash donation	£57,500 (2022: 50,000)

13 Ultimate controlling party

The charity is under the control of its legal members.
Every member of the charity has joint and several liability for the debts of the charity as per the CIO regulations

Accounts



The Charity Registration Number: 1152535

APASENTH INTERNATIONAL

Trustees Report and Accounts

31 March 2022

APASENTH INTERNATIONAL
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Helal Rahman - Chairman
Amir Hossain - Member/Trustee
Kamal Uddin Ali - Member/Trustee
Cedric Bell – Member/Trustee
Professor Mosaddak Choudhury - Member/Trustee

All the trustees are also members of the charity.

Farzana Choudhury also attended trustees meetings as an associate trustee without any voting rights.

Chief Executive

Mahmud Hassan MBE

Charity registered number 1152535

**Registered office and
operational address**

30 Copenhagen Place
Carmine Wharf
London
E14 7FF

Banker

Natwest Bank
Black Lion House
45 Whitechapel Road
London
E1 1DU

Independent Examiner

Delwar Hossain ACMA CGMA
Chartered Management Accountants
DEL & CO
277 Anlaby Road
Hull
HU3 2SE

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2022

The Trustees are pleased to present their report together with the financial statements of the charity for the period ended 31 March 2022. Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Statement of Recommended Practice: Accounting and Reporting Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal structure of the charity

The charity is constituted as a charitable incorporated organisation and its governing document is a written constitution dated 23 June 2013.

Recruit and induction of trustees

The Board identified skills, knowledge and competencies felt to be necessary to provide suitable oversight, governance and guidance to the charity. The Trustees self-assess against those skills. Any recruitment to vacancies on the Board or decisions to expand the number of Trustees will initially be considered against this skills matrix. The Charity has in place a programme for the induction and training of new Trustees.

Management and administration

The Board is the administrative and governing body and meets regularly throughout year, ensuring and monitoring that the Charity is performing well, is solvent and complies with all its obligations. The trustees met four times during the last year and assessed progress against targets - both fundraising and project based. It is expected that the trustees are active in supporting fundraising for APASENTH International's projects.

They acknowledge the on-going generous support from Apasen in assisting our international activities to improve the lives of poor children and young adults with learning disabilities, autism, and other special needs.

The Chief Executive is supported by a senior manager, strategic adviser, senior trainer, and finance and administration officer. Some of these roles are in-kind support from Apasen as well as shared office space. Apasen International has also engaged an interim country Manager who manages stakeholder engagement and project monitoring in Bangladesh on a part-time basis.

OBJECTS AND ACTIVITIES

APASEN International focuses on improving the lives of vulnerable people with learning disabilities, autism, and other special needs in urban and rural communities in Bangladesh. We work with local partners and stakeholders to provide a range of services in health, education, and poverty reduction for children and adults with disabilities and reduce levels of discrimination and stigma.

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2022

We advocate for the full inclusion of people with disabilities in society and provide information, advice and support to families and carers. We aim to provide high quality, personalised care and support to help people achieve their goals, live a fulfilling life, and be connected with society.

APASENTH International was founded in response to the severe lack of services for vulnerable children and adults in Bangladesh with learning disabilities, autism, and other special needs. The new charity draws on the considerable expertise of our sister organisation - APASEN (previously known as APASENTH) - which is one of the UK's biggest diaspora-led charities (No.1114290) with more than thirty years' experience in the health and social care sector for people with learning disabilities, autism, and other special needs. We have been providing services in Bangladesh. Therefore, Apasen International has also been registered with NGO Affairs Bureau in Bangladesh (Registration Number: 3096).

Apasen-Phoenix School:

The school is working with pupils with special needs to build up their communications skill along with other life skills, behaviour through replicating London Phoenix School's academic curriculum structured by special education need (SEN). The school has two classes defining Red and Blue. We are supporting 13 pupils divided into two groups according to the level of their understanding and needs.

What we are doing for supporting students:

- We have categorised activities based on pupils' understanding level and all our activities have been arranged according to their needs.
- We are providing visual supports at home and suggesting activities to the parents according to their necessity.
- We had meeting with critical communication board in order to review pupils' behaviour and provided reports to the parents.
- We are maintaining pupils' behaviour report daily to analyse their changes and therefore we work on further improvement.
- We are focusing on making them independent in their own work by themselves through instructions.
- We have fine motor activities to improve pupils writing skills
- PECS (Picture Exchange Communication System): this effective communication and speech development method is in our regular activity routine and we are demonstrating PECS phases for better improvement.

Our resources & Curriculum:

The school management have arranged resources according to pupils' necessities. Various initiatives have been taken to get learners engaged in activities e.g., purchasing new toys, arranging activity resources and increasing curriculum supports which are motivating pupils to get engaged in activities.

What we are doing for our professional development:

The school received training supports from Phoenix School London throughout the year. This year, we have carried out the following trainings:

- a) Behaviour and Learning

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2022

- b) Enabling a clear learning Environment
- c) Training about fine motor, early writing, and free flow
- d) Using PECS
- e) Sensory strategies

Next steps:

- The school is planning to further develop its curriculum for its pupils so that they can go to the mainstream schools.
- Improving playground facilities to offer a meaningful playtime with learnings.
- Allocating permanent reading-writing classroom for abled children.

Apasen Day Centre Report

Academic Activity:

We have been continuing our daily living and play activities, recreation session, sensory therapies, yoga, prayer, gardening, vocational trainings, speech and language therapy on a regular basis.

Assessment & Reassessment of Students:

Starting from observation, the Day Care has a rigorous process and procedure to do the assessment. Based on the final report of assessment, learners' treatment plan and lesson plan are organised. Reassessment made each year and progress report is updated in every 6 months.

Communication with Parents:

Admin officers and project coordinators communicate with families of service users either face-to-face or through phone calls in relation to child's progress or any other concerns.

Parents Meeting

We arranged meeting with learners' family every alternative month. Apasen members of staff discuss the progress of the children, their activities at home and all other relevant issues. We regularly ask for feedback and act accordingly.

Risk assessment (School & Day Centre Area):

Risk assessment is done every year separately for the school and day care. The last risk assessment was done on 24th April 2021.

Events:

Apasen International celebrated and observed all the national days as well as Bengali Naboborsho along with special days related to its service including World Down Syndrome Day, Autism Awareness Day and Learning Disability Week.

Recruitment:

This year, we hired four new teachers for Phoenix School, one Project Coordinator, Administrative Officer and Care Officer for the project.

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2022

New Project Approval:

After the successful completion of our pilot project for 2 years, we applied for another 5 years (December 2021 to November 2026). The project aims to focus on improving access to special education for vulnerable children with autism and other neurodevelopmental disabilities. On 7th February 2022, the new project has been approved by the NGO Affairs Bureau.

CSR:

Being an international organization with a philanthropic vision, we felt that Apasen International has a moral responsibility to extend its support to the most vulnerable people in the society. Considering the worst impact of COVID-19, we supported people with disabilities, their families and care officers who had been working tirelessly to support the vulnerable people all the way. We therefore supported 75 people with disabilities, their families and 25 care officers. The donation was given to 100 families for 4 months (August –November 2021).

Communication with Local Government:

- Monthly meeting is attended by the Project Coordinator and Admin Officer.
- Received testimonial for project confirmation.

Induction Training for Staff:

This year, 3 new recruited staff members have undergone induction training that covers Introduce UK Apasen and describe their activities, Vision and Mission, About Member and Trustee of Apasen, Risk Assessment, Future plan of Apasen, Child Assessment, Hygiene Maintain, Vulnerable people, Special needs People, Build relationship with other related organization and worker, Safeguarding, Health, safety and Training, Company information, Risk management, Health and safety, Code of conduct, Fire extinguisher, Goal objective. The trainings were conducted by Apasen UK. Apasen International provided online trainings to members of staff on ADHD, Learning Disability and Understanding Autism etc. from Open University and others online sites. Also, they were given trainings on documentation from Therap global (software) on a weekly basis to generate qualitative reports.

Fire Safety:

Apasen International has a total of 6 fire extinguishers installed in the school and day care. And every year the new one is installed after checking its date. And every year all the staff of the project is trained on it.

Vaccination:

All our Apasen International day care staff and school staff totaling 20 people have received the COVID-19 vaccine. Some of our service users have also received the vaccine.

Current Student Information:

- The total number of Day Care service users is 18.
- There are 3 service users in observations.
- The total number of students in the school is 13.

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2022

Students' Achievement:

The progress of our service users has been noteworthy. All learners have got significant progression in terms of achieving their goals.

PUBLIC BENEFIT

The Board confirm that they have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

In particular, Apasen International has contributed to the beginnings of a care sector in Bangladesh through its capacity building and training work and wider advocacy and policy influencing activities. It has contributed to increasing support for specialist education provision for children with autism across the country and set standards for this with key government organisations.

Further information regarding the Charity's activities, public benefit and impact are presented on its website. <http://www.apaseninternational.org.uk>.

FINANCIAL REVIEW

The Trustees reported net incoming resources of £38,676 (2021: £2,370) on all operations for the period under review. The income for the year was £121,173 (2021: £99,154) and expenditure was £82,497 (2021: £96,784). The fund balance at the end of the period of £45,846 (2021: £7,70) comprised unrestricted funds of £45,846 (2021: £7,170) and restricted funds of £nil (2021: £nil).

RESERVES POLICY:

The reserves policy was reviewed by the Trustees and based on its 2022-23 operating budget and cash flows, it was agreed to have a readily available reserve figure of at least a minimum of 3 months running costs of £5K or whichever is more.

RISK MANAGEMENT:

The Trustees actively review the major risks which face the charity on a regular basis, with a risk assessment report available online and highlighted at every Trustee meeting. Financially the Trustees believe that maintaining reserves at adequate levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions.

PLAN FOR THE FUTURE

During the year 2022-23, we are planning to introduce robust activities, training programmes and external connectivity.

Considering the needs we shall develop working relationships with other agencies in Bangladesh so that we may develop further projects with their collaboration.

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2022

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the CIO's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view the trustees should follow best practice and:

- ☐ Select suitable accounting policies and then apply them consistently;
- ☐ Observe the methods and principles in the applicable Charities SORP;
- ☐ Make judgements and estimates that are reasonable and prudent;
- ☐ State whether applicable accounting standards and statements of recommended practice 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 charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The Trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

This report was approved by the Board of Trustees on 22 December 2022 and signed on their behalf by:

Helal Rahman

HELAL RAHMAN
Trustee and Chair

APASENTH INTERNATIONAL

Independent Examiner's to the Trustees of the charity on the accounts for the year ended 31 March 2022

I report to the charity trustees on my examination of the accounts of Apasenth International for the period ended 31 March 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

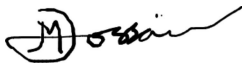
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 that in any material respect:

1. Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give as 'true and fair' view which is not considered part of an independent examination.
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.

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.



DELWAR HOSSAIN ACMA CGMA
Chartered Management Accountants

DEL & CO
277 Anlaby Road
Hull, HU3 2SE

Date 17 January 2023

APASENTH INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income & Endowments :					
Donations and legacies	4	106,173	-	106,173	84,154
Charitable activities income	5	-	15,000	15,000	15,000
Total Income		106,173	15,000	121,173	99,154
Expenditure on:					
Raising funds		216	-	216	216
Charitable activities	6	67,281	15,000	82,281	96,568
Total Expenditure		67,497	15,000	82,497	96,784
Net Income for the year		38,676	-	38,676	2,370
Transfer between funds		-	-	-	-
Net Movement in funds		38,676	-	38,676	2,370
Reconciliation of funds:					
Funds brought forward		7,170	-	7,170	4,800
Funds carried forward		45,846	-	45,846	7,170

All activities derive from continuing operations

The notes attached on pages 11 to 16 form an integral part of these accounts.

APASENTH INTERNATIONAL
BALANCE SHEET
as at 31 March 2022

	Notes	£	2022 £	£	2021 £
CURRENT ASSETS					
Cash at bank and in hand:		<u>49,008</u>		<u>11,036</u>	
Total current assets		49,008		11,036	
CREDITORS: amounts falling due within one year	7	<u>(3,162)</u>		<u>(3,866)</u>	
NET CURRENT ASSETS			<u>45,846</u>		<u>7,170</u>
NET ASSETS TOTALS			<u>45,846</u>		<u>7,170</u>
THE FUNDS OF THE CHARITY					
Unrestricted Fund	8		45,846		7,170
Restricted Fund	8		-		-
			<u>45,846</u>		<u>7,170</u>

Approved by the board of trustees on 22 December 2022 and signed on their behalf by:

Helal Rahman

HELAL RAHMAN
Trustee and Chair

The notes attached on pages 11 to 16 form an integral part of these accounts.

1 Accounting policies

Basis of preparation

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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as grants and appeal income. Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

APASENTH INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2022

All income is accounted for gross, before deducting any related fees or costs.

Donated goods, facilities and services

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

All creditors and provision arising from ongoing activities are included.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

APASENTH INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2022

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Donation and Legacies

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
General donation	4,811	-	4,811	1,939
Grants from Trust and foundations	69,725	-	69,725	51,000
Gifts in Kind	31,637	-	31,637	31,215
Total Donation & Legacies	106,173	-	106,173	84,154

Time spent by the CEO and HR Officer and Trainer is included based on their actual salary cost for the time supported by the charity. Office space cost is based on estimated cost for one desk space occupied by the Charity.

The charity has no direct staff costs as Apasen has seconded a team of senior managers to support the organisation while it is being established. This is also noted in Donated Goods and services.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Income from charitable activities

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Grants from Trust and foundations	-	15,000	15,000	15,000
Total charitable activities income	-	15,000	15,000	15,000

APASENTH INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2022

6 Charitable expenditure

6a Direct costs	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Programme staff	5,738	-	5,738	4,393
Programme development	14,283	-	14,283	14,283
Training and capacity building	5,536	-	5,536	5,303
Monitoring and evaluation	3,447	-	3,447	5,063
Advocacy and communications	1,212	-	1,212	1,742
	30,216	-	30,216	30,784
6b Grants made to partners	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
BRAC - Bangladesh	7,401	-	7,401	10,989
APASEN International Bangladesh	21,024	15,000	36,024	46,480
	28,425	15,000	43,425	57,469
6c Support costs	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Office rent	5,921	-	5,921	4,921
Accounting services	2,042	-	2,042	2,740
Bank charges	-	-	-	231
Miscellaneous expenses	254	-	254	-
Governance costs:			-	
<i>Independent Examiner's fee</i>	423	-	423	423
	8,640	-	8,640	8,315
Total charitable expenditures	67,281	15,000	82,281	96,568

APASENTH INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2022

7 CREDITORS: amounts falling due within 1 year

	2022 £	2021 £
Accruals	3,162	3,866
	3,162	3,866

8 Fund Analysis

2022	Balance 01 April 2021 £	Income £	Expenditure £	Funds transfer £	Balance 31 Mar 2022 £
Unrestricted Funds					
Unrestricted revenue funds	7,170	106,173	(67,497)	-	45,846
Total unrestricted funds	7,170	106,173	(67,497)	-	45,846
Restricted Funds					
Phoenix School	-	15,000	(15,000)	-	-
Total restricted Fund	-	15,000	(15,000)	-	-
Total funds	7,170	121,173	(82,497)	-	45,846

2021	Balance 01 Apr 2020 £	Income £	Expenditure £	Funds transfer £	Balance 31 Mar 2021 £
Unrestricted Funds					
Unrestricted revenue funds	4,800	84,154	(81,784)	-	7,170
Total unrestricted funds	4,800	84,154	(81,784)	-	7,170
Restricted Funds					
Phoenix School	-	15,000	(15,000)	-	-
Total restricted Fund	-	15,000	(15,000)	-	-
Total funds	4,800	99,154	(96,784)	-	7,170

Phoenix School:

Neurodevelopmental Disabilities Centre are run under this project providing health and education services to children with autism and learning difficulties.

APASENTH INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2022

9 ANALYSIS OF NET ASSETS BY FUNDS

	Unrestricted General £	Restricted £	2022 Total £
At 31 Mar 2022			
Current assets	49,008	-	49,008
Current liabilities	(3,162)	-	(3,162)
Net assets	<u>45,846</u>	<u>-</u>	<u>45,846</u>

	Unrestricted General £	Restricted £	2021 Total £
At 31 Mar 2021			
Current assets	11,036	-	11,036
Current liabilities	(3,866)	-	(3,866)
Net assets	<u>7,170</u>	<u>-</u>	<u>7,170</u>

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

11 Related party transactions

Mr Amir Hossain, Trustee is also the trustee of APASEN (Charity no 1114290). Mahmud Hassan MBE is the Chief Executive of APASEN and APASEN International. During the year APASEN provided the following support to APASEN International.

Gifts in Kind £31,637 (2021: 32,215)
Cash donation £50,000 (2021: 50,000)

12 Ultimate controlling party

The charity is under the control of its legal members.
Every member of the charity has joint and several liability for the debts of the charity as per the CIO regulations

Accounts



The Charity Registration Number: 1152535

APASENTH INTERNATIONAL

Trustees Report and Accounts

31 March 2021

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

The charity name.

The legal name of the charity is: APASENTH INTERNATIONAL

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1152535.

Legal structure of the charity

The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW). The Governing Document is dated 21 June 2013.

The trustees are all individuals.

The principle operating address in the UK is:

30 Copenhagen Place
Carmin Wharf
London, E14 7FF

The Trustees in office on the date the report was approved were:

Helal Rahman - Chairman
Amir Hossain - Member/Trustee
Kamal Uddin Ali - Member/Trustee
Cedric Bell - Member/Trustee
Professor Mosaddak Choudhury - Member/Trustee

The following persons served as Trustees during the year ended 31 March 2021 :

The trustees who served as a trustee in the reporting period were as shown above.

All the trustees are also members of the charity.

Farzana Choudhury also attended trustees meetings as an associate trustee without any voting rights.

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2021

OBJECTS AND ACTIVITIES

APASENTH International focuses on improving the lives of vulnerable people with learning disabilities, autism, and other special needs in urban and rural communities in Bangladesh. We work with local partners and stakeholders to provide a range of services in health, education, and poverty reduction for children and adults with disabilities and reduce levels of discrimination and stigma.

We advocate for the full inclusion of people with disabilities in society and provide information, advice and support to families and carers.

We aim to provide high quality, personalised care and support to help people achieve their goals, live a fulfilling life, and be connected with society.

APASENTH International was founded in response to the severe lack of services for vulnerable children and adults in Bangladesh with learning disabilities, autism, and other special needs. The new charity draws on the considerable expertise of our sister organisation - APASEN (previously known as APASENTH) - which is one of the UK's biggest diaspora-led charities (No.1114290) with more than thirty years' experience in the health and social care sector for people with learning disabilities, autism, and other special needs.

ACHIEVEMENT AND PERFORMANCE

Apasen-Phoenix School

An effective curriculum

During the last financial year, our structured curriculum has been supporting the development of pupils' self-help skills, communication, emotional well-being and social interaction. Pupils got engaged in a variety of activities through circle times, group work, free flow, child initiated and adult initiated learning. There have been opportunities for active exploration, learning through play, movement and sensory activities.

The school has invested in a refurbishment and new build project that has resulted in low arousal environments in classrooms. The management has ensured that the adults are trained to keep a calm voice and use minimal language when giving instructions or at times of crisis. Initiatives have been taken to develop pupils' communications opportunities to support and promote independent learning and problem-solving strategies.

We have developed good listening systems within the classroom, Circle Time, Social Use of Language Programme and augmentative communication systems etc. The school provided communication tools, symbols and visuals across the school to encourage and facilitate spontaneous communications.

The school management has taken initiative to introduce a range of rewards that are specific to the pupil's individual needs and sensory behaviours e.g. favourite toys, activities, computer, messy play, stickers, outdoor/indoor play or social praise.

How we supported our pupils during Pandemic situation:

Coronavirus has dramatically changed the way we work. Following the school closures during COVID-19, we started home activities to support our pupils. We effectively took some steps that include:

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2021

Zoom Meeting:

As per the office schedule, the online work covered 5 days a week.

Home Activity Session

The members of staff called the pupils and their parents twice a week to give instruction for the guided activities. Subsequently, follow-up has been made and activity pictures or videos being archived.

Parents Meeting:

Parents' meetings have been organised every month virtually to discuss the issues being raised including school curriculum and pupils' mental health. In addition, Phoenix School London led some training for staff and parents on how to manage pupil's behaviour and improve their communication skills. The parents of Phoenix School London also shared their experience with parents in Sylhet.

Teacher's training

During the pandemic, online training has been given every Thursday.

Vaccination:

All Phoenix teachers and school staff are vaccinated. All had completed two doses of vaccination.

Communication with Parents:

A Facebook and WhatsApp group have been created to establish regular communication with parents. Therefore, we shared notice, photos, Videos, training link and many more information.

Distributing Gift for appreciate pupils:

Our home activity was based on newly developed curriculum. We have been continuing these sessions for over 18 months. We distributed gifts to appreciate our parents and pupils after 3 to 4 months.

Home visit (activity materials):

We often visited our pupils to see how they are doing and provided activity materials.

Reassessment

Following the closure of the school, the management arranged a reassessment to see pupils' behaviour issue and the changes required to make in the existing learning structure. After the reassessment, all the changes have been incorporated depending on pupils' needs.

Distributing safety materials:

The safety materials and books have been distributed to the pupils at the beginning of September 2021.

Now we are open

After resuming the school activities from 12th of September 2021, we have been following all the Health and Safety protocols. We ensured that the extra measures have been taken for Safeguarding and Child Protection. The school aspires to continue the Health and Safety measures following the government guidance.

Apasen Day Centre Report

Academic Activity

Throughout the pandemic, Apasen Day Centre continued its online session for the service users. This continuous process was running until the physical service started. The Day Centre care officers created a regular lesson plan and implemented creative ideas for service users' development to keep

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2021

parents motivated. The home visit sessions were carried out by the care officers on a regular basis. Apasen ensured all safety measures are in place for the staff or care officers during their home visits e.g. by providing PPE, hand gloves, masks, hair cover, sanitizers and spray.

In absence of face-to-face service, Apasen Day Centre created a form to re-assess the difficulties and challenges of its service users to support them appropriately. Also, members of Apasen Day Centre conducted regular staff meetings as well as parents meetings on a monthly and weekly basis.

Apasen provided online trainings to members of staff on ADHD, Learning Disability and Understanding Autism etc. Also, they were given trainings on documentation from Therap global (software) on a weekly basis to generate qualitative reports.

Apasen International arranged events to distribute a range of row foods e.g. rice, oil along with safety materials including masks, gloves etc. The materials were distributed amongst the people with special needs.

Apasen International celebrated International Mother Language Day on 21st February 2021 and paid homage to the language martyrs. On the national Children Day in 2021, Apasen Day Centre sent gifts to all its service users. Due to pandemic, Apasen International could not celebrate the 101st birthday of Bangabandhu Sheikh Mujibur Rahman to avoid public gathering. However, Apasen care officers initiated an innovative virtual event with its service users to mark the occasion through activities including drawing, coloring flag, knowing the history and contribution of Bengali father of the nation.

Apasen observed all the national and international days related to its service including International Asperger's Day, World Down Syndrome Day, Autism Awareness Day and Learning Disability Week.

PUBLIC BENEFIT

The Board confirm that they have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

In particular, Apasen International has contributed to the beginnings of a care sector in Bangladesh through its capacity building and training work and wider advocacy and policy influencing activities. It has contributed to increasing support for specialist education provision for children with autism across the country and set standards for this with key government organisations.

Further information regarding the Charity's activities, public benefit and impact are presented on its website. <http://www.apaseninternational.org.uk>

STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITY

The Board is the administrative and governing body and meets regularly throughout year, ensuring and monitoring that the Charity is performing well, is solvent and complies with all its obligations. The trustees met four times during the last year and assessed progress against targets - both fundraising and project based. It is expected that the trustees are active in supporting fundraising for APASENTH International's projects.

They acknowledge the on-going generous support from Apasen in assisting our international activities to improve the lives of poor children and young adults with learning disabilities, autism, and other special needs.

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2021

The Chief Executive is supported by a senior manager, strategic adviser, senior trainer, and finance and administration officer. Some of these roles are in-kind support from Apasen as well as shared office space. Apasen International has also engaged an interim country coordinator who manages stakeholder engagement and project monitoring in Bangladesh on a part-time basis.

The methods used to recruit and appoint new charity trustees.

The Board identified skills, knowledge and competencies felt to be necessary to provide suitable oversight, governance and guidance to the charity. The Trustees self-assess against those skills. Any recruitment to vacancies on the Board or decisions to expand the number of Trustees will initially be considered against this skills matrix.

The Charity has in place a programme for the induction and training of new Trustees.

FINANCIAL REVIEW

The Trustees reported a surplus of £2,370 on operations for the period under review. The income for the year was £99,154 and expenditure was £96,784. The fund balance at the end of the period of £7,170 comprised unrestricted funds of £7,170 and restricted funds of £nil.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

It is the policy of the Charity to maintain a proportion of its reserves in a readily realisable form to ensure that its core activity could continue during a period of unforeseen difficulty. The Trustees consider readily realisable reserves to be the amount of reserves that are easily converted into cash without the need to dispose of any of its properties.

The Trustees assess the required level of reserves on an annual basis alongside its operating budget. This assessment takes into account the risks associated with each stream of income and expenditure varying from budget, its planned activity level, commitments to repay the loans secured on its properties and the need to keep sufficient bank balances to be able to manage the day-to-day fluctuations of receipts and payments.

The reserves policy was reviewed by the Trustees and based on its 2020-21 operating budget and cash flows, it was agreed to have a readily available reserve figure of at least a minimum of 3 months running costs of £5K or whichever is more.

PLAN FOR THE FUTURE

During the year 2021-22, we are planning to introduce robust activities, training programmes and external connectivity.

Considering the needs we shall develop working relationships with other agencies in Bangladesh so that we may develop further projects with their collaboration.

APASENTH INTERNATIONAL

Trustees' Report for the year ended 31 March 2021

STATEMENT OF TRUSTEES'S RESPONSIBILITIES

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the CIO and the incoming resources and application of resources, including the net income or expenditure, of the CIO for the year. In preparing those financial statements the trustees are required to:

- ☐ Select suitable accounting policies and then apply them consistently;
- ☐ Observe the methods and principles in the applicable Charities SORP;
- ☐ Make judgements and estimates that are reasonable and prudent;
- ☐ State whether applicable accounting standards and statements of recommended practice 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The Trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

This report was approved by the Board of Trustees on 27 July 2021 and signed on their behalf by:

Helal Rahman

HELAL RAHMAN
Trustee and Chair

Independent Examiner's to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report to the charity trustees on my examination of the accounts of We Belong for the period ended 31 March 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

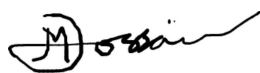
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 that in any material respect:

1. Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give as 'true and fair' view which is not considered part of an independent examination.
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.

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.



DELWAR HOSSAIN ACMA CGMA
Chartered Management Accountants

DEL & CO
277 Anlaby Road
Hull, HU3 2SE

Date 20 January 2021

APASENTH INTERNATIONAL**Statement of Financial Activities for the year ended 31 March 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income & Endowments :					
Donations and legacies	4	84,154	0	84,154	95,168
Charitable activities income	5	0	15,000	15,000	24,131
Investments		0	0	0	9
Total Income		84,154	15,000	99,154	119,308
Expenditure on:					
Raising funds		216	0	216	446
Charitable activities	6	81,568	15,000	96,568	119,634
Total Expenditure		81,784	15,000	96,784	120,080
Net Income for the year		2,370	0	2,370	(772)
Transfer between funds		0	0	0	0
Net Movement in funds		2,370	0	2,370	(772)
Reconciliation of funds:					
Funds brought forward		4,800	0	4,800	5,572
Funds carried forward		7,170	0	7,170	4,800

All activities derive from continuing operations

The notes attached on pages 11 to 16 form an integral part of these accounts.

APASENTH INTERNATIONAL
Balance Sheet as at 31 March 2021

	Notes	£	2021 £	£	2020 £
CURRENT ASSETS					
Debtors	7	0			
Cash at bank and in hand:		11,036		9,091	
Total current assets		11,036		9,091	
CREDITORS: amounts falling due within one year	8	(3,866)		(4,291)	
NET CURRENT ASSETS			7,170		4,800
NET ASSETS TOTALS			7,170		4,800
THE FUNDS OF THE CHARITY					
Unrestricted Fund	9		7,170		4,800
Restricted Fund	9		0		0
			7,170		4,800

Approved by the board of trustees on 27 July 2021 and signed on their behalf by

Helal Rahman

HELAL RAHMAN
Trustee and Chair

The notes attached on pages 11 to 16 form an integral part of these accounts.

1 Accounting policies

Basis of preparation

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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as grants and appeal income. Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Donated goods, facilities and services

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

All creditors and provision arising from ongoing activities are included.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

APASENTH INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2021

4 Donation and Legacies

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
General donation	1,939	0	1,939	2,186
Grants from Trust and foundations	51,000	0	51,000	52,000
Gifts in Kind	31,215	0	31,215	40,982
Total Donation & Legacies	84,154	0	84,154	95,168

Time spent by the CEO and HR Officer and Trainer is included based on their actual salary cost for the time supported by the charity. Office space cost is based on estimated cost for one desk space occupied by the Charity.

The charity has no direct staff costs as Apasen has seconded a team of senior managers to support the organisation while it is being established. This is also noted in Donated Goods and services.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Income from charitable activities

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Earned income		0	0	0
Grants from Trust and foundations	0	15,000	15,000	24,131
Total charitable activities income	0	15,000	15,000	24,131

6 Charitable expenditure

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
6a Direct costs				
Programme staff	4,393	0	4,393	6,471
Programme development	14,283	0	14,283	15,777
Training and capacity building	5,303	0	5,303	9,166
Monitoring and evaluation	5,063	0	5,063	3,731
Advocacy and communications	1,742	0	1,742	7,155
Accounting services	2,740	0	2,740	3,512
Bank charges	231		231	0
	33,755	0	33,755	45,812

APASENTH INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2021

	2021	2021	2021	2020
6b Grants made to partners	Unrestricted	Restricted	Total	Total
	£	£	£	£
BRAC - Bangladesh	10,989	0	10,989	14,076
APASEN International Bangladesh	31,480	15,000	46,480	41,785
	42,469	15,000	57,469	55,861
6b Support costs	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Office rent	4,921	0	4,921	16,917
Postage and delivery	0	0	0	621
	4,921	0	4,921	17,538
6c Governance costs	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Independent Examiner's fee	423	0	423	423
	423	0	423	423
Total charitable expenditures	81,568	15,000	96,568	119,634

7 DEBTORS

	2021	2020
	£	£
Trade Debtors	0	0
Prepayments and accruals		
Other debtors		
	0	0

8 CREDITORS: amounts falling

	2021	2020
	£	£
Trade creditors		
Accruals	3,866	4,291
Deferred Income		
	3,866	4,291

APASENTH INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2021

9 Fund Analysis

2021	Balance 01 April 2020 £	Income £	Expenditure £	Funds transfer	Balance 31 Mar 2021 £
Unrestricted Funds					
Unrestricted revenue funds	4,800	84,154	(81,784)	0	7,170
Total unrestricted funds	4,800	84,154	(81,784)	0	7,170
Restricted Funds					
NDD BRAC	0			0	0
Phoenix School	0	15,000	(15,000)		0
Total restricted Fund	0	15,000	(15,000)	0	0
Total funds	4,800	99,154	(96,784)	0	7,170

2020	Balance 01 Apr 2019 £	Income £	Expenditure £	Funds transfer	Balance 31 Mar 2020 £
Unrestricted Funds					
Unrestricted revenue funds	5,572	95,177	(95,949)	0	4,800
Total unrestricted funds	5,572	95,177	(95,949)	0	4,800
Restricted Funds					
NDD BRAC				0	0
Phoenix School				0	0
Total restricted Fund	0	0	0	0	0
Total funds	5,572	95,177	(95,949)	0	4,800

Unrestricted Revenue Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted funds:

Phoenix School:

Neurodevelopmental Disabilities Centre are run under this project providing health and education services to children with autism and learning difficulties.

APASENTH INTERNATIONAL

Notes to the Accounts for the year ended 31 March 2021

10 ANALYSIS OF NET ASSETS BY FUNDS

	Unrestricted General £	Restricted £	2019 Total £
At 31 Mar 2020			
Current assets	11,036	0	11,036
Current liabilities	(3,866)	0	(3,866)
Net assets	<u>7,170</u>	<u>0</u>	<u>7,170</u>

	Unrestricted General £	Restricted £	2018 Total £
At 31 Mar 2019			
Current assets	9,091	0	9,091
Current liabilities	(4,291)	0	(4,291)
Net assets	<u>4,800</u>	<u>0</u>	<u>4,800</u>

11 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

12 Related party transactions

Mr Amir Hossain, Trustee is also the trustee of APASEN (Charity no 1114290). Mahmud Hassan MBE is the Chief Executive of APASEN and APASEN International. During the year APASEN provided the following support to APASEN International.

Gifts in Kind	£31,215 (2020: 40,982)
Cash donation	£50,000 (2020: 50,000)

13 Ultimate controlling party

The charity is under the control of its legal members.
Every member of the charity has joint and several liability for the debts of the charity as per the CIO regulations