



**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 24<sup>th</sup> 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 7<sup>th</sup> 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').

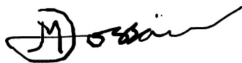
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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

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	<b>106,173</b>	<b>-</b>	<b>106,173</b>	<b>84,154</b>

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	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>

# 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
	<b>30,216</b>	<b>-</b>	<b>30,216</b>	<b>30,784</b>
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
	<b>28,425</b>	<b>15,000</b>	<b>43,425</b>	<b>57,469</b>
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
	<b>8,640</b>	<b>-</b>	<b>8,640</b>	<b>8,315</b>
<b>Total charitable expenditures</b>	<b>67,281</b>	<b>15,000</b>	<b>82,281</b>	<b>96,568</b>

**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
	<b>3,162</b>	<b>3,866</b>

**8 Fund Analysis**

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

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

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