



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.

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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.

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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.

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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.

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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>.

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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.

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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').

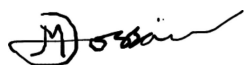
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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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	2023	2023	2023	2022
	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	2023	2023	2023	2022
	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

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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