



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
Carmines 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.

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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.

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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.

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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.

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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.

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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.

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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.

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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').

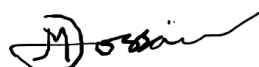
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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.

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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.

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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

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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