

Sense International
Annual Report and Financial Statements
for the year ended 31 March 2023

Company registration number 3742986, Charity number 1076497

Sense International

Annual Report and Financial Statements for the year ended 31 March 2023

Contents

Chair's introduction	3
Trustees' report for the year ended 31 March 2023	5
Strategic report for the year ended 31 March 2023.....	16
Independent auditors' report to the members of Sense International	28
Statement of financial activities (incorporating an income and expenditure account) for the year ended 31 March 2023	31
Balance sheet as at 31 March 2023	32
Cash flow statement for the year ended 31 March 2023	33
Accounting policies	34
Notes to the financial statements for the year ended 31 March 2023	38
Major supporters	51
Charity information	53

Sense International

Annual report and financial statements for the year ended 31 March 2023

Chair's Introduction

I am pleased to introduce Sense International's 2022/23 annual report. It was another impactful year for Sense International, reaching more children and adults with deafblindness and more people with training and information about deafblindness, and continuing to influence national policies and practice to ensure inclusion of people with deafblindness in the countries we work. Following the disruptions caused by the global pandemic the past two years, we were pleased to resume face-to-face delivery of programmes particularly training, undertake visits to our global offices and connect with our stakeholders in person this year.

In 2022/23, Sense International screened over 60,000 children for deafblindness, and supported 7,939 children with deafblindness and complex disabilities to access education. 1,205 young people received vocational training or livelihoods support, thanks to Sense International. We also trained 8,774 parents and carers, health-care workers, teachers and government officials and we continued to ensure strong safeguarding systems and practice. We have had some notable advocacy successes, working alongside people with deafblindness to drive change in national laws, policies and budgets to improve support for people with deafblindness and their families, for generations to come. In this report, there are examples of achievements from all the countries in the SI family.

This year saw each of our global programmes developing national strategies underpinning our global strategic framework ensuring inclusion of people with deafblindness in societies and systems, so they can thrive and fulfil their potential.

In October 2022, we welcomed our Patron, HRH The Princess Royal, to our Uganda programme. In the run-up to the royal visit, there was a horrific fire at the school we had planned to visit and sadly 12 children lost their lives. Out of respect for the mourning families and the school, the Princess Royal and her husband along with the British Ambassador to Uganda visited the Sense International Uganda offices instead and met with Sense International Uganda trustees, staff and some of the children and families we support and learnt more about our work, the people we support and our impact in Uganda. We held a minute's silence in memory of the children who lost their lives in the tragic fire. Our thoughts and prayers remain with the grieving families.

I am immensely grateful to our Patron, partner organisations, Board members in the UK and across the national boards and our dedicated volunteers for their expertise and support, and to everyone who makes our work with, and for, people with deafblindness possible. Our President, Lord Levy, remains hugely supportive of our work and hosted a supporter engagement event at the House of Lords in September. Our work would not be possible without the hard work and dedication of our teams here in the UK and across the world and we thank them all.

While much has been accomplished this year, these remain challenging times for the international development sector. Covid-19 and the global cost of living crisis have exacerbated the financial constraints faced by the sector, and the funding challenges facing international NGOs cannot be underestimated. We remain immensely grateful for the continued support of all our donors (see the list on pages 51 and 52) which among others

Sense International

Annual report and financial statements for the year ended 31 March 2023

include the Foreign, Commonwealth & Development Office (FCDO), Guernsey and Jersey Overseas Aid Commissions, Comic Relief, the National Lottery Community Fund, the Nelumbo Foundation, companies, trusts and foundations, individual supporters, as well as to our parent organisation Sense for their unwavering support.

I'm very proud of the way Sense International continues to deliver for people with deafblindness across four continents but there is much more to do. The second Global Report on Deafblindness launched this year highlights the inequalities faced by people with deafblindness. Children with deafblindness are 30% more likely to live in poverty compared to children without disabilities and only 20% of children with deafblindness are in primary school. Persons with deafblindness across the world continue to be excluded from life. Next year, 2024, marks the 30th Anniversary year since Sense International was founded and we look forward to continuing our vital work, removing barriers in societies and systems, so that people with deafblindness are fully included, can fulfil their potential and realise their rights.



Rex H Shah

Chair

Date: 20 December 2023

Sense International

Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (including the Directors' report)

The Trustees of Sense International (who are also directors of Sense International for the purposes of company law) have pleasure in presenting their report, together with the audited financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the Statement of Recommended Practice 2019 (FRS102) - Accounting and Reporting by Charities.

Sense International is a registered charity and a company limited by guarantee which was incorporated on 29 March 1999. It is governed by its Memorandum and Articles of Association.

Vision: Our vision is of a world in which all people with deafblindness are equal and active members of society.

Mission: We work with people with deafblindness and partner organisations, to remove barriers in societies and systems, so that people with deafblindness are fully included and can fulfil their potential.

Values and Principles:

1. **We champion inclusion:** of everyone we work with in decisions affecting them.
2. **We are rights-based:** respecting dignity and diversity, promoting equality and respect for all human rights.
3. **We value individuals:** taking a person-centred approach which recognises the potential of each person, supports their quality of life and keeps them safe from harm.
4. **We work in partnership:** collaborating across the world with people with deafblindness, their representative organisations, families, carers, teachers and other professionals, communities, local organisations and governments, building respectful relationships for lasting change.
5. **We uphold high standards:** of accountability, integrity, quality and sustainability.

To ensure that these values and principles are truly embedded across the organisation, Sense International has a set of I-Statements which personalise these values for each member of the Sense International team:

Sense International

Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (continued)

- **I will listen to others:** However something is communicated to me – whether that be by gesture, facial expression, body tension or posture, sign language, objects of reference, in writing or by voice – I actively listen.
- **I will understand and respond:** I try to the best of my ability to understand what is being communicated to me and I always respond in a timely and respectful way.
- **I will respect others:** I respect and treat others as I would wish to be respected and treated myself.
- **I will be honest and open:** I am open about the reasons for my actions and give my honest opinion knowing that it will be respected.
- **I will participate and contribute:** I participate to the best of my ability and contribute willingly and freely.
- **I will take informed risk:** I consider the benefits of taking a risk, as well as what might happen if things go wrong. Where possible I seek to manage risk rather than avoid it.
- **I will find things to celebrate:** I recognise that all achievements, no matter how small they might seem to me, are cause for celebration.
- **No decision about me, without me:** I always seek to involve individuals in coming to decisions that affect them.

Sense International works through local Sense International offices in India, Kenya, Peru, Romania, Tanzania and Uganda and through lead partners in Bangladesh and Nepal.

Volunteers

Sense International's work is supported by volunteers. We estimate that volunteers have worked for 1,000 hours in implementing our charitable activities. Many times that has been spent by trustees, volunteers in the shops that Sense manages for the benefit of Sense International, and other volunteer fundraisers in raising funds for our work. No monetary value has been placed on this support in the Statement of Financial Activities. Sense International is also supported by people raising funds for Sense International as volunteers and by volunteers in the charity shops that Sense manages for the benefit of Sense International.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (continued)

Fundraising and engagement

We would like to thank all our incredible supporters who have helped Sense International in 2022/23. In the last few years, Sense International has invested in fundraising and has seen growth in Trusts, Foundations and Philanthropy income which has continued through this year. We continue to build long-term relationships with all of our supporters and partners, ensuring we value the contribution every individual, group or organisation makes to Sense International – whether that be their time, their voice, their energy, or their financial support.

Our commitment to fundraise responsibly

Our fundraising is carried out in line with Sense International's values which means that honesty, transparency and accountability are central to everything we do. Ensuring that our supporters trust us is critical to all our fundraising efforts. We continue to comply with all legislative and regulatory requirements, and ensure that our policies, guidelines and processes are reviewed and updated regularly. We have guidelines in place for fundraising from vulnerable people and never put pressure on anyone to donate.

Sense International is registered with the Fundraising Regulator and works in a way that is compliant with the Code of Fundraising Practice. Suppliers and those fundraising on our behalf are closely monitored through regular meetings, and in the event of contracts not being adhered to they are brought to an end. In 2022/23 we worked with one professional fundraiser and no commercial participants to support our fundraising.

Last year we did not receive any complaints about Sense International's fundraising, nor were any complaints made to the Fundraising Regulator during this period. We respond quickly to requests to change the way in which we contact people and always ensure that we manage our supporters' personal details in a respectful and secure manner. We also review our data management procedures on a regular basis.

From 1st April 2022 to 31 March 2022, the team did not receive any requests from Sense International supporters through the Fundraising Preference Service asking us to stop sending fundraising communications to them.

Fundraising is overseen by the Director of Engagement for Sense and the Sense International Fundraising Advisory Committee (a sub-committee of the Board).

Sense International

Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (continued)

Governance

There were twelve Trustees on the Board during the year as detailed below:

Maria Arce-Moreira	Richard Cooper
Nicholas Corby	Mythily Katsaris
Dean Lumer (to 24 September 2022)	Lucy Roberts (to 3 October 2023)
Raaxeet Shah	Sunil Shah
Sunil Sheth (to 24 September 2022)	Verity Stiff (to 24 September 2022)
Lauren Watters	Gillian Wood

Suzi Nandera, Lisa Szucs and Kiran Virdee were appointed on 6 April 2023.

The Trustees are elected at the Annual General Meeting (AGM) for a term of three years. The Board may appoint members by co-option who will hold office until the following AGM and shall be eligible for re-election by the Board or election at the AGM. The Board meets four times a year and the Trustees are expected to attend all Board meetings.

The Programme Advisory Committee is appointed by the Board and has three Trustees who meet with the Director and the Senior Programmes team to discuss strategic and operational programmatic issues as well as Safeguarding. It meets four times a year and reports to the Board.

The Fundraising Advisory Committee meets regularly between Board meetings to discuss progress against the Fundraising Strategy and to support events and approaches to individuals, companies and Trusts / Foundations. It is made up of Trustees and one specialist volunteer.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (continued)

Recruitment of new Trustees

Prospective candidates to be Trustees for Sense International are interviewed by at least two members of the Board including the Chair of the Board and the Director following responses to an advert, or through recommendation. The appointment of new Trustees is recommended to the Board of Trustees and on acceptance by the Board they are co-opted, until standing for election at the following AGM.

There is a comprehensive induction for new Trustees. The induction plan involves meetings with senior staff and internal and external training as necessary, along with an information pack, including signing up to adhere to appropriate policies e.g. Conflict of Interest and Safeguarding.

Relationship with related parties

Sense International is an independently registered charity and company, and is a subsidiary of Sense, the National Deafblind and Rubella Association ("Sense"). The Chief Executive of Sense International also holds the post of Chief Executive of Sense. The Board of Trustees reports once a year, at the AGM, to Sense, the sole member of Sense International. Sense provides support through sharing common facilities such as office space and IT, accounting and human resources support.

Delegated authority

The Board has delegated the day-to-day operational management of the organisation to the Chief Executive. The broad areas of delegation, for which the Chief Executive is accountable, are set out in the Sense governance handbook and are similar for Sense International.

To ensure these responsibilities are discharged effectively, the Chief Executive delegates responsibility to the Director of Sense International. The Director of Sense International is also a member of the Sense Executive Team.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (continued)

Statement of trustees' responsibilities

The trustees (who are also directors of Sense International for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law UK GAAP (United Kingdom Generally Accepted Accounting Practice). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (continued)

Statement of trustees' responsibilities (continued)

The trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In accordance with Section 418, directors' reports shall include a statement, in the case of each director in office at the date the directors' report is approved, that:

- so far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Public Benefit

Trustees have referred to the information contained in the Charity Commission's guidance on public benefit when reviewing aims and objectives, and planning future activities to implement the charity's objects.

The information given about our objectives give clear examples of how our work is beneficial and brings public benefit through a wide range of activities and will continue to provide public benefit in line with our objects.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (continued)

Charity Governance Code

The Board of Sense International discussed the Charity Governance Code at their meeting on 29th June 2020. The Trustees reviewed Sense International's rating against the principles and key outcomes. Trustees noted that the Code asks charities to publish a statement in their annual report explaining the use of the Code, including three principles specifically:

- Principle 4 recommends that the Board 'describe the charity's approach to risk'. An updated version of the Sense International risk register is reviewed at each Board meeting. In addition, each national Board reviews the risk register for that country at each Board meeting.
- Principle 5 recommends that 'The board explains in the governance statement how the charity reviews or evaluates the board.'
- Principle 6 recommends that 'The board publishes an annual description of what it has done to address the diversity of the board and the charity's leadership and its performance against its diversity objectives, with an explanation of where they have not been met.'

The Board currently has a good mixture of professional skills. In terms of gender balance in the first half of the year of the year there were six male and six female Trustees and in the second half there were four male and five female trustees. Among the Trustees there is experience of South Asia, East Africa and Latin America as well as a parent of a child with deafblindness. When discussing new recruitment, the Governance Committee keep diversity in mind. Age is an aspect of diversity kept under review by the Board.

Gender balance of management roles:

- The CEO of Sense and Sense International is male.
- The Director of Sense International is female with extensive experience of international development.
- The Head of Fundraising for Sense International is female.
- The Head of Finance for Sense International is male with international experience.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (continued)

Safeguarding

Sense International operates a rights-based, risk-based approach to safeguarding. We have a zero-tolerance approach to abuse of all forms.

In 2022/23 routine review of policies were undertaken in line with Charity Commission guidance.

Recruitment across the organisation is carried out in accordance with our Safer Recruitment Policy. All staff complete an online training module during their probation, which serves as an introduction to child and vulnerable adult protection and safeguarding considerations and we continue with periodic refresher training for staff in all our teams

Safeguarding Focal Points lead on safeguarding in each of the country programmes. Following clear terms of reference, these individuals take responsibility for championing good safeguarding practice at local level, meet regularly to share experience and feed into wider organisational work to strengthen systems and procedures.

Our reporting system continues as previously reported. During 2022/23 we received 6 reports, mainly on community-based child protection issues, none of which met the Charity Commission's definition of a Serious Incident and was reported accordingly.

For further information on Sense International's Safeguarding System and related work, please visit our website: [Safeguarding Statement](https://senseinternational.org.uk/safeguarding-statement) (senseinternational.org.uk)

Sense International

Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (continued)

Environmental Statement

As Sense International is based within the Sense offices in the UK we are following Sense's environmental and carbon reporting.

Sense have produced their SECR Energy and Carbon report 2022-23 by following the UK HM Government "Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance March 2019". Sense have also used the GHG Reporting Protocol Corporate Standard. The past year has seen intense action regarding the organisation's aims of reducing energy consumption and carbon output. The Organisation now has a stated vision of being carbon neutral by 2040 and to that end has allocated resources to form a dedicated team, and a budget to carry out carbon and energy reduction projects. Sense's major contributors to carbon output (property, fleet and supply chain) are now under the direct management of the Sense Property team. This has enabled a more co-ordinated approach involving the whole Organisation. Sense is currently considering a fully inclusive environment strategy, and will be looking to publish a new Environmental Policy, and action plan this year.

Sense's London office (where the majority of Sense International staff are based) has been fully refurbished, incorporating LED lighting to reduce energy, incorporated an agile working approach to the office environment, which has released office space to enable us to incorporate another charity tenant increasing the more efficient use of floor space. Sense and Sense International's trading operation recycles more than 5500 tonnes per annum of clothing and furniture and there are plans to increase this.

Sense have undertaken the major project to change all our electric meters to 'smart' meter. The software that compliments this project will give us on demand information and correct readings. We will be able to analyse the power usage which in turn will help us to make informed decisions regarding future energy reduction projects.

In addition to this, as Sense International we are separately monitoring our air travel and have received a report from our travel provider regarding our CO2 emissions in the year 2022-23. It is recognised that the figures for 2020/21 and 2021/22 were largely deflated due the impacts of the COVID-19 pandemic. However, as the business is now returning to normal working practices, and flights have increased the impacts have risen back to pre-Covid levels. We will be monitoring this and aiming to reduce our air travel where possible going forwards. We are also looking to see how we can support our teams around the world to establish their carbon footprint, monitor this and reduce our carbon footprint where possible.

Sense International

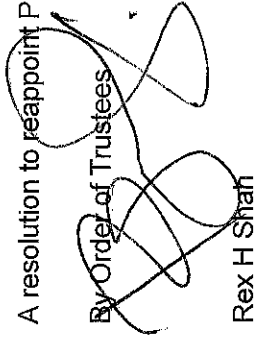
Annual report and financial statements for the year ended 31 March 2023

Trustees' report for the year ended 31 March 2023 (continued)

Reappointment of auditors

A resolution to reappoint PricewaterhouseCoopers LLP as auditors to the company will be proposed at the annual general meeting.

By Order of Trustees



Rex H Shan

Chair

Date: 20 December 2023

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023

Sense International supports children and adults with deafblindness in Bangladesh, India, Kenya, Nepal, Peru, Romania, Tanzania and Uganda. People with deafblindness in the countries we work in are more likely to live in poverty and be unemployed, with lower educational outcomes than other persons with disabilities. They face multiple barriers, including lack of access to healthcare, education, vocational training and opportunities to participate in their community compounded by lack of accessible information and communication, which makes it extremely difficult for them to voice their issues.

Sense International had three strategic objectives for 2022/23:

- **INNOVATE:** People with deafblindness are included in national systems.
- **INFORM:** People with deafblindness, and the people who support them, have more information, skills and knowledge.
- **INFLUENCE:** People with deafblindness are recognised in laws, policies and budgets.

Overall, we have delivered on our strategic objectives despite a challenging year where some delays and difficulties due to COVID-19 continued added to the cost of living pressures faced globally. In formulating and reporting on our strategy, we include all members of the Sense International family, including Sense International India. Sense International India is a fully independent charity. Only a small part of its expenditure is funded through Sense International and only this part of its expenditure is included in Sense International's financial statements.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Strategic objective 1: People with deafblindness are included in national systems

We innovate and working in partnership with governments, Organisations of Persons with Disabilities (OPDs), parents and others, show how people with deafblindness can be included in national systems such as healthcare, education and vocational training.

Screening and Early Intervention

The sooner we identify a child with deafblindness, and ensure the support they need, the more likely they are to develop to their full potential. Through our work, we demonstrate to governments, health authorities, families and communities how early screening can be used, and the huge difference that early support and therapy can make. We train health workers and enable parents to understand and communicate with their child, as well as to boost their child's progress towards achieving developmental milestones.

We screened **60,847 children for deafblindness**.

Total receiving early intervention therapy and support: 403

In India, 3,967 babies were screened for visual and hearing impairments and 49 received early intervention services. Multiple training sessions were delivered onsite and at district, state and regional levels.

In Kenya, we screened over 48,532 children in the year. We were able to screen large numbers this year due to an additional 30 Community Health Volunteers being assigned to screening. Screening was done using tablet-based technology - each Community Health Volunteer was issued with a tablet, installed with specialised software, allowing them to conduct screening and upload data to a central database, which allowed Sense International Kenya to instantly track progress.

In Peru, we supported the establishment of 3 sensory stimulation rooms in schools in the regions of Ica, Apurímac and Tumbes to provide therapy support to students with disabilities enrolled in the schools.

In Uganda, we have supported Multi-disciplinary Assessments by Paediatricians, Ophthalmologists, Ear Nose and Throat specialists from four general hospitals who delivered recommendations for each child based on their hearing, sight, weight, birth history. A total of 6,237 children have been screened using the risk questionnaire this year. 131 children (81 boys and 50 girls) have been enrolled in early intervention services.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Inclusive Education

Every child has the right to an education. We work with families, schools, colleges, partner organisations, government institutions and Ministries of Education, to enable learners with deafblindness to fulfil their potential, by getting the educational support that they need. This may be home-based, centre-based or in a mainstream school where the child receives support from a learning support assistant. We do what is needed to enable children with deafblindness to learn – from training parents and teachers, to providing specialist technology and adapting school facilities, curricula and learning materials.

Across all countries, we supported **7,939** children with deafblindness to access education.

In Uganda, we continued to provide learning support assistance to 55 children (25 girls and 30 boys) in 30 schools. 50 children progressed to the next grades. We are providing this support in 12 districts – 4 in the Eastern and 8 in the Central regions of Uganda.

In India, 3,104 children were supported with access to education, with 407 in schools, and others supported through centres or at home. Rehabilitation professionals including special educators and community-based rehabilitation workers (CBR) at Sense India's partner organizations provide educational services to children with deafblindness and multiple disabilities through the centre and home-based programme. Under the centre-based programme, children visit the deafblind resource centres run by Sense International India's partner organizations and under the home-based programme, the rehabilitation professionals visit the homes of children who either live far from the resource centres or are unable to visit the centre due to their health conditions. The sessions being conducted for children not only focus on academic development but also emphasize the holistic development of the children. There are 407 children with deafblindness and multiple disabilities in 17 states who are enrolled in 228 regular inclusive schools, either govt. aided or private. These children are also supported by partner organizations through additional education sessions to support them in following the regular school curriculum.

In Bangladesh, we supported 157 children (88 boys and 69 girls) with access to education through the Regional Resource Centres and our home-based education programme. Out of these, 30 boys and 27 girls have transitioned to schools so far, because of our continuous advocacy work with School Management Committees (SMC). The team also organised a national meeting with 19 young people with deafblindness from three different regions, their carers and our deafblind field educators to discuss their previous year's main activities, challenges and achievements. They also conducted a planning session on how to activate the National Level Network of Deafblind People. The meeting was a significant step towards creating a more inclusive and accessible society for deafblind individuals in Bangladesh.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Inclusive Education (continued)

In Romania, Sense International Romania organised the National Conference “Education of Children with Deafblindness: Together for 22 Years!” to mark their 22nd anniversary. More than 60 people participated in the two-day event, including representatives of the Ministry of Education, partner special schools, universities and people with deafblindness.

Vocational training and livelihoods

Like any young person, young people with deafblindness want to be as independent as possible, earn a living and contribute to their families and communities. We support young people with deafblindness through the different stages of this process, enabling them to join a vocational training centre, become an apprentice, or plan to start their own business.

1,205 young people were supported with vocational training or opportunities to earn across our eight countries.

In Bangladesh, out of the 15 trainees with deafblindness that were trained, using the Skills Training for Advancing Resources (STAR) model (developed by BRAC), which is an apprenticeship type model where trainees receive training from a Master Craft Person in their communities in trades such as sewing, carpentry computers and batik. 12 are now employed and earning an income. A video documentary was developed on one of the trainees and their journey.

In Kenya, under the FCDO-funded Disability Inclusive Development (DID) InBusiness project, 18 micro entrepreneurs had improved access to the market after receiving intensive business training and being supported with business growth kits and linkage to supply chain avenues. Some of the micro entrepreneurs are reporting tripling and doubling of profit margins since their participation in the project.

In Peru, for the second year in a row – Sense International Peru was awarded the national ‘Inclusivity and Disability’ award by CONADIS (the national authority on disability in Peru) for their “Skills for Life: Occupational Skills Programme for Youth and Adults with Deafblindness in Peru”. This is a huge recognition for Sense International Peru and helps raise the profile of the organisation as well as people with deafblindness in Peru.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Strategic objective 2: People with deafblindness, and the people who support them, have more information, skills and knowledge

We share information and train people with deafblindness, their families and carers, health-workers, educators and other professionals, communities and decision-makers, so that people with deafblindness get better support.

Across all countries, **8,774 people** were trained to support people with deafblindness. Funded by Nelumbo Foundation, we continue to develop the online **Global Deafblindness Resource Centre** – deafblindness.info – with accessible information and resources for those who support people with deafblindness, including parents, caregivers, teachers and NGO workers. We currently have resources in three languages on the hub – English, Romanian and Spanish – and will soon have resources in more languages, including Bangla, Hindi, Nepali and Swahili.

In Kenya, eight physical resource hubs were also established in schools and hospitals, all equipped with tablets. The tablets have programmes and resources installed, providing information on disability and deafblindness which 1,898 learners and 753 teachers accessed. Additionally, the first class of 63 learning support assistants (LSAs) completed their practical training and graduated from the Kenya Institute of Curriculum Development. 80% of the LSAs trained in Kenya are still being supported by the local school boards, demonstrating the value and sustainability of the approach, and we continue to advocate for the Ministry of Education to officially embed LSAs in schools.

In Peru, 117 education professionals from Ica, Tacna and Tumbes were trained to support students with deafblindness and received a final certification for 200 academic hours.

In Bangladesh, we organized a three-day training on disability, deafblindness and Inclusive education for school teachers in three regions. The training course is designed to sensitize and improve the capacity of teachers on disability, deafblindness and inclusive education enabling them to effectively address the education support needs of children with deafblindness/ multi-sensory impairment in school. A total of 55 school teachers (33 men and 22 women) from three regions participated in the training. This included teachers from Jashore, Satkhira, Rangpur and Bogura districts in Bangladesh.

In India, a booklet on the Rights of Persons with Disabilities Act 2016 was designed and developed by Sense International India for Persons with Deafblindness. The 'A-Z of Rights of Persons with Disabilities Act, 2016' is an easy guide to the Rights of Persons with Disabilities Act, a landmark legislation passed by the Government of India to safeguard the rights and privileges of persons with disabilities.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Strategic objective 2: People with deafblindness, and the people who support them, have more information, skills and knowledge (continued)

In Tanzania, 11 teachers of learners with deafblindness and 4 carer takers from the deafblind units at Uhuru Mchanganyiko and Buguruni school for the deaf were trained on the newly established Competence Based Curriculum for learners with deafblindness. Topics covered were communication skills, self-help skills (activities of daily living skills), reading, writing and arithmetic skills, entrepreneurial skills, leisure (sports/games/music) and recreation with emphasis on embedding sports in learning activities, artwork, and the use of information technology in learning (ICT).

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Strategic objective 3: People with deafblindness are recognised in laws, policies and budgets

We advocate for change based on the UN Convention on the Rights of Persons with Disabilities (UNCRPD) and other international legal instruments, such as the Convention on the Rights of the Child. We support people with deafblindness to self-advocate, work with organisations led by people with deafblindness and parents' groups, and gather rigorous research and evidence.

We were closely involved in developing the **Second Global Report on Deafblindness**, launched in 2022/23 by the World Federation of Deafblindness. This is a vital advocacy tool shedding light on the situation of people with deafblindness globally and providing recommendations for better inclusion of people with deafblindness in services, systems and programmes.

In Romania, after ten years of campaigning by Sense International Romania, early intervention has been formally embedded in the Romanian education system. New legislation allows for the establishment of services nationwide and the government is using pioneering services set up by Sense International Romania as a best practice model. Also, Sense International Romania's 'e-Sense' - the online platform and software for the education of children with deafblindness has been formally authorised by the Ministry of Education.

In Nepal, due to the advocacy efforts of Sense International's partners - National Resource Centre in Deafblindness (NRCDB) with the support of Society for Deafblind Parents (SDBP) and Deaf Association of Nepal (DAN) – the Ministry of Education has established a first-of-its-kind programme of NPR 3 million (approx. £20,000) to support resource classes for children with deafblindness. In addition, the Ministry of Women Children and Senior Citizens, the line ministry on disability in Nepal, has allocated a budget of NPR 2.9 million to SDBP and DAN.

In Peru, Sense International Peru organised a social campaign to raise awareness on the rights and needs of people with deafblindness. This included a TV interview with Sense International Peru's Director, as well as video statements from Sense International Peru's key strategic partners such as the Association of Deafblind People (ASCUP), the Association of People with Disabilities, and Disability Rights activists. They also commemorated key national and international days like the "National Education Day" and Down Syndrome World Day to spread their message and share relevant information about disability, deafblindness and inclusive services. This has really contributed to tackling misconceptions and stigma and promoting a more inclusive environment for people with disabilities in Peru.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Strategic objective 3: People with deafblindness are recognised in laws, policies and budgets (continued)

In Tanzania, we made significant progress towards our Education Service Resource and Assessment Centre (ESRAC) model being adopted nationally. The Tanzanian President's Office Regional Authority and Local Government responsible for managing district and regional services released three guidelines developed by Sense International, including on establishing ESRACs at local authorities across the country, on the implementation of an inclusive education strategy and on assistive devices in schools. The district governments in Misungwi and Shinyanga have already begun work on setting up their own ESRACs.

SI Tanzania also participated in the review of the National Guideline for Educational Support, Resources and Assessment Centers coordinated by the Ministry of Education, Science and Technology, where they advocated for the need for children with deafblindness to be reflected in the guidelines.

In India, 10 adults with deafblindness concluded a 4-months internship with different Sense International India partner organisations, focusing on learning about self-advocacy and undertaking initiatives at local level. The internship has helped them to gain confidence and contribute by working as part of a team.

In Uganda, we continue our advocacy with the district health authorities of the greater Masaka region where our early intervention project is being implemented to ensure that the disability data is captured and included in the district health management information systems (DHMIS).

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Objectives for 2023/24

Our objectives for 2023/24 continue to be as set out in our 2022-27 strategy, namely:

Mission: We work in partnership with people with deafblindness and others, to remove barriers in societies and systems, so that people with deafblindness are fully included and can fulfil their potential.

Strategic Objective 1 (Innovate) **People with deafblindness are included in national systems:** we innovate and show how people with deafblindness can be included in national systems such as healthcare, education and vocational training, working in partnership with governments, Organisations of Persons with Disabilities, parents and others.

Strategic Objective 2 (Inform) **People with deafblindness, and the people who support them, have more information, skills and knowledge:** we share information and train people with deafblindness, their families and carers, health-workers, educators and other professionals, communities and decision-makers, so that people with deafblindness get better support.

Strategic Objective 3 (Influence) **People with deafblindness are recognised in laws, policies and budgets:** we support people with deafblindness to self-advocate, join advocacy efforts by organisations of people with deafblindness and parents' groups, gather rigorous research and evidence, and meet decision-makers.

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Internal Financial Control

The systems of internal control are designed to provide reasonable assurance against material financial misstatement or loss. They include:

- An annual budget and operational plan approved by the Trustees. A number of matters are specifically reserved for the Trustees approval. There is a clear organisational structure with appropriate lines for reporting.
- Regular review and consideration by the Trustees of financial results, variances from budgets, reforecasts and non-financial performance indicators.
- Policy documents covering major strategic and operational activities are developed and reviewed with appropriate regularity and consultation.
- Regular monitoring of budgets, operational plan and financial activities by the Director of Sense International with the Management Team.

Identification and management of risks

The Trustees adopted a risk management policy in December 2018 which was updated on 26th November 2019. Trustees have delegated day-to-day responsibility for the management of risks to the Director of Sense International. An ongoing risk management process assesses business risks and implements risk management strategies. This involves identifying the types of risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and regularly updating an action plan to allow satisfactory mitigation and management of likely risks.

This occurs as an intrinsic part of the annual operational planning process and is then reviewed in regular meetings of senior managers, reported to the Trustees each quarter and further overseen by the Sense audit committee. The Trustees have developed systems to respond quickly to evolving risks arising from factors within the Charity and to changes in the external environment, including procedures for reporting failings immediately to appropriate levels of management, the Trustees, and when required to other external authorities such as the Charity Commission, together with details of corrective action being undertaken.

The principal risks are as follows:

Sense International

Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Identification and management of risks (continued)

- Fundraising: Sense International's fundraising team in the UK and the in-country teams fail to reach targets. This risk is mitigated by the adoption of a realistic fundraising strategy, by a focussed and highly skilled team of fundraisers concentrating on Sense International, and by the close involvement of Trustees in fundraising efforts.
- Compliance: In-country partners do not adhere to policies, systems, procedures and donor compliance requirements leading to a financial, reputational, compliance or quality risk. This risk is mitigated through ensuring partners sign Memoranda of Understanding, committing to following Sense International policies in key areas, discussing the policies, systems and procedures at the start of programmes and identifying staff training needs and on-going compliance measures, and through regular and periodic monitoring by SI staff.
- Financial management: Sense International global teams do not comply with financial procedures or national financial reporting requirements or do not have the necessary levels of skill and experience to ensure robust, transparent, timely and accurate management of finances. This risk is mitigated through a programme of review of in-country financial procedures, through training and monitoring by UK finance and programme staff. From 1 April 2022 we implemented, where possible, the same computerised accounting systems across the organisation enabling more timely monthly and quarterly reviews of management accounts.
- Currency exchange: As Sense International receives income mainly in Pound Sterling and spends in a variety of currencies, its spending power is reduced if the Pound Sterling falls in value against these operating currencies. The risk is mitigated through spreading exposure to currency fluctuation by holding part of Sense International's cash in various operating currencies and in Euros and US Dollars.

Financial review for the year ended 31 March 2023

Income for the year was £2.34m (2022: £2.53m). Income in 2022 had been boosted by a significant one-off unrestricted donation. Total expenditure was £3.01m (2022: £2.56m). The proportion of expenditure spent on charitable activities increased to 93% (2022: 92%).

During the year a loss of £148,615 was recognised in respect of a fraud by an employee of Sense International Uganda. The matter has been reported to the charity commission and an independent forensic investigation has been completed.

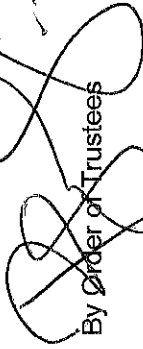
Sense International
Annual report and financial statements for the year ended 31 March 2023

Strategic report for the year ended 31 March 2023 (continued)

Reserves

The Trustees agreed an aim to hold unrestricted reserves equivalent to four months' annual expenditure from unrestricted funds, including transfers from unrestricted to restricted funds. The Trustees have set this target in order to ensure Sense International has reserves capable of providing sufficient working capital for budgeted operational commitments and funding responsive action in the event of a significant financial downturn.

At 31 March 2023, unrestricted reserves totalled £16,596 which is equivalent to one week's expenditure from unrestricted funds, including transfers from unrestricted to restricted funds. (2022: £304,421 equivalent to six months.) The level of unrestricted reserves is significantly lower than the level targeted by the Trustees, however the risk presented by operating with a low level of unrestricted reserves is mitigated by the ongoing financial support of the parent company, Sense, The National Deafblind and Rubella Association ("Sense") which was confirmed in a letter of support to the Trustees of Sense International received in December 2023. On this basis the financial statements have been prepared on the going concern basis.


By Order of Trustees

Rex H Shah

Chair

Date: 20 December 2023

Independent auditors' report to the members of Sense International

Report on the audit of the financial statements

Opinion

In our opinion, Sense International's financial statements (the "financial statements"):

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, and cash flows, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements, included within the Annual Report and Financial Statements (the "Annual Report"), which comprise: the balance sheet as at 31 March 2023; the statement of financial activities (incorporating an income and expenditure account) and cash flow statement for the year then ended; the accounting policies; and the notes to the financial statements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the charitable company's ability to continue as a going concern.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion on, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

Sense International

Annual report and financial statements for the year ended 31 March 2023

With respect to the Strategic Report and Trustees' Report, we also considered whether the disclosures required by the UK Companies Act 2006 and Charities Act 2011 have been included.

Based on our work undertaken in the course of the audit, the Companies Act 2006 requires us also to report certain opinions and matters as described below.

Strategic Report and Trustees' Report

In our opinion, based on the work undertaken in the course of the audit the information given in the Strategic Report and the Trustees' Report for the period ended 31 March 2023 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we did not identify any material misstatements in the the Strategic Report and the Trustees' Report.

Responsibilities for the financial statements and the audit

Responsibilities of the trustees for the financial statements

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The trustees are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company and its industry/environment, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries. Audit procedures performed by the engagement team included:

- enquiring of management and the board of trustees, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- reading minutes of meetings of the board of trustees;
- identifying and testing journal entries, including journal entries posted with unusual account combinations; and
- assessing financial statement disclosures, and testing to supporting documentation, for compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the charitable company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2006 exception reporting

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not obtained all the information and explanations we require for our audit; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.



Daniel Chan (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Birmingham
20 December 2023

Sense International

Annual report and financial statement for the year ended 31 March 2023

Statement of Financial Activities (incorporating an income and expenditure account) for the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from					
Donations and legacies		663,079	701,819	1,364,898	1,815,911
Charitable activities	2	-	979,635	979,635	716,246
Investments		449	1,974	2,423	3,360
Total		663,528	1,683,428	2,346,956	2,535,517
Expenditure on					
Raising funds	4	200,248	-	200,248	215,047
Charitable activities	4	322,299	2,491,681	2,813,980	2,351,468
Total		522,547	2,491,681	3,014,228	2,566,515
Net income/(expenditure)		140,981	(808,253)	(667,272)	(30,998)
Transfers from unrestricted to restricted funds	10	(428,806)	428,806	-	-
Fund balances brought forward at start of year		304,421	912,773	1,217,194	1,248,192
Fund balances carried forward at end of year		16,596	533,326	549,922	1,217,194

The accounting policies and notes on pages 34 to 50 form part of these financial statements.

All the results included in the statement of financial activities above relate to continuing activities. The Charity has no recognised gains and losses other than those included in the statement of financial activities above, and therefore no separate statement of other comprehensive income has been presented. There is no difference between the fund balances and the net incoming resources for the years stated above and their historical cost equivalents.

The comparative Statement of Financial Activities for the year ended 31 March 2022 is given in Note 1.

Sense International

Annual report and financial statement for the year ended 31 March 2023

Balance Sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	5	28,630	43,404
Current assets			
Debtors	6	469,113	306,556
Cash at bank and in hand		408,652	1,002,092
Total current assets		877,765	1,308,648
Liabilities			
Creditors falling due within one year	7	(324,473)	(102,858)
Net current assets		553,292	1,205,790
Total assets less current liabilities		581,922	1,249,194
Creditors falling due after more than one year	8	(32,000)	(32,000)
Total net assets		549,922	1,217,194
The funds of the Charity:			
Restricted funds	10,11	533,326	912,773
Unrestricted funds	10,11	16,596	304,421
Total charity funds		549,922	1,217,194

The financial statements on pages 31 to 50 were approved by the Board on 20 December 2023

Rex H Shah
Chair

Company registration number 3742986

Sense International

Annual report and financial statement for the year ended 31 March 2023

Cash Flow Statement for the year ended 31 March 2023

	Note	2023	2022
		£	£
Net cash outflow from operating activities	18	(593,358)	(71,114)
Investing activities – investments			
Interest received		2,423	1,065
Investing activities – capital expenditure			
Purchase of tangible fixed assets		(2,505)	-
Proceeds from sale of fixed assets		-	904
Decrease in cash and cash equivalents		(593,440)	(69,145)
Cash and cash equivalents at the beginning of the year		1,002,092	1,071,237
Cash and cash equivalents at the end of the year	21	408,652	1,002,092

Sense International

Annual report and financial statement for the year ended 31 March 2023

Accounting policies

Statement of Compliance

The financial statements have been prepared in compliance with United Kingdom Accounting Standards including:

- Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102);
- the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland ("FRS 102"); and
- the Companies Act 2006.

Basis of Preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investments at market value and in accordance with applicable UK accounting standards; Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102); the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland ("FRS 102"); and the Companies Act 2006.

The Trustees have reviewed the Company's forecasts, and made appropriate enquiries of the wider Group's financial position and forecasts, in assessing the adoption of the going concern basis of accounting in preparing the annual financial statements. Unrestricted reserves have fallen significantly during the year from £304,421 to £16,596. However the risk presented by operating with a low level of unrestricted reserves is mitigated by the ongoing financial support of the parent company, Sense, The National Deafblind and Rubella Association ("Sense") which was confirmed in a letter of support to the Trustees of Sense International received in December 2023. On this basis the financial statements have been prepared on the going concern basis.

Particulars of the significant accounting policies of the Charity are given below.

Income from Charitable Activities

This consists of income from grants and contracts, which is recognised and included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants received in advance but with donor imposed conditions that specify the time period in which the expenditure of resources can take place are accounted for as deferred income and recognised as a liability. Income receivable under the terms of a grant at balance sheet date is recognised as accrued income and recognised within debtors.

Sense International

Annual report and financial statement for the year ended 31 March 2023

Accounting policies (continued)

Donations and Legacies

Legacy income is recognised on a receivable basis when it is probable that legacy income will be received and the value of the incoming resources can be measured with sufficient reliability. Donations are accounted for when received.

Donations includes donations from Sense International's parent company, Sense. Sense operates five shops for the benefit of Sense International and the profit from these shops is donated to Sense International and included in donations and legacies.

Investment Income

Investment income consists of bank interest and is recognised on a receivable basis.

Expenditure

All expenditure, including any irrecoverable VAT, is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Fundraising for Sense International is carried out by fundraisers employed by the parent charity Sense and all costs charged to Sense International for this work are direct costs. Accordingly, all support costs relate to charitable activities.

Cost incurred by country programmes are included within direct costs. Costs incurred in the UK are allocated to direct or support costs based on an estimate of the split by activity of staff time in each cost centre.

Governance Costs

Governance costs include external audit and Trustees' expenses.

Cash at Bank and in Hand

Cash at bank and in hand includes cash in hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Sense International

Annual report and financial statement for the year ended 31 March 2023

Accounting policies (continued)

Foreign Currency

i. Functional and presentation currency

The company's functional and presentation currency is the Pound Sterling.

ii. Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Recognition of Liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

Fixed Assets and Depreciation

Depreciation is calculated so as to write off the cost of tangible assets over their estimated useful economic lives in equal annual instalments over 4 years.

Purchases of fixed assets valued at £500 and above are capitalised, otherwise they are expensed in the year the cost is incurred.

Pension Costs

The charity operates defined contribution schemes for staff. Contributions are charged to the Statement of Financial Activities in the period in which they are payable.

Taxation

The company is recognised as a charity by Her Majesty's Revenue and Customs for the purposes of Section 505 of the Income and Corporation Taxes Act 1988 and is exempt from Corporation Tax.

Sense International

Annual report and financial statement for the year ended 31 March 2023

Accounting policies (continued)

Fund Accounting

Unrestricted funds, which have not been designated for other purposes, are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are those which are to be used in accordance with specific instructions imposed by the donors or which have been raised by the charity for particular purposes.

Restricted fund expenditure is accounted for when the funds are expended. All expenditure made in the countries we work in outside the UK is accounted for as restricted fund expenditure and a transfer is made from unrestricted funds at the end of the year to cover any expenditure not covered by restricted income.

Investment income and gains are allocated to the appropriate fund.

Principal Accounting Estimates and Judgements

In the application of Sense International's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. These estimates together with their underlying assumptions are continually reviewed. Actual results may differ from those estimates. The matter below is considered to be the most important in understanding the judgements that are involved in preparing the financial statements and the uncertainties that could impact the amounts reported:

Legacy income is recognised as detailed under income recognition above. In calculating the level of accrued legacy income, management is required to exercise estimation and judgement, particularly in determining the value and probability of receipt.

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023

1 Comparative Statement of Financial Activities for the year ended 31 March 2022

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Income from			
Donations and legacies	877,654	938,257	1,815,911
Charitable activities	-	716,246	716,246
Investments	35	3,325	3,360
Total	877,689	1,657,828	2,535,517
Expenditure on			
Raising funds	215,047	-	215,047
Charitable activities	181,430	2,170,038	2,351,468
Total	396,477	2,170,038	2,566,515
Net income/(expenditure)	481,212	(512,210)	(30,998)
Transfers from unrestricted to restricted funds	(235,607)	235,607	0
Fund balances brought forward at start of year	58,816	1,189,376	1,248,192
Fund balances carried forward at end of year	304,421	912,773	1,217,194

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

2 Income from charitable activities

Income from Charitable Activities	2023 £	2022 £
Foreign, Commonwealth and Development Office (FCDO) Disability Inclusive Development (DID) Programme 'Inclusive Futures' consortium	603,172	205,820
Comic Relief - (SI Uganda) Holistic Early Child Development (ECD) for Children with Complex Disabilities in Uganda	137,314	136,768
Foreign, Commonwealth and Development Office (FCDO) Improving Developmental Outcomes for Children with Complex Disabilities in Garissa and Kwale Counties of Rural Kenya (UK Aid Match)	129,042	98,526
Active Citizens Fund Romania Program – (SI Romania) The voice of people with deafblindness in Romania	64,358	-
Jersey Overseas Aid Commission (JOA) Healthy Life for People with Deafblindness in Nepal	23,249	92,996
Guernsey Overseas Aid and Development Commission Education, learning and skills for people with deafblindness in Bangladesh	22,500	-
Foreign, Commonwealth and Development Office (FCDO) Learning for All: Inclusive Education for Learners with Complex Disabilities in Kenya (UK Aid Direct)	-	91,057
The National Lottery Community Fund Improved Livelihoods and Participation in Society for People with Deafblindness/MSI in Tanzania	-	52,209

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

2 Income from charitable activities (continued)

	2023	2022
	£	£
Foreign, Commonwealth and Development Office (FCDO)	-	19,664
Increasing access to inclusive quality education and lifelong learning for children and young adults with deafblindness in Bangladesh.		
The Jersey Overseas Aid Commission (JOA)	-	19,206
Good health and well-being for all: establishing the first sensory screening and early intervention programme for children with deafblindness/multi-sensory impairments in Tanzania		
Total Income from Charitable Activities	979,635	716,246

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

3 Income from donations and legacies

During the year, a donation of £350,000 (2022: £350,000) was received from the parent company, Sense.

In addition, in the year ended 31 March 2023, Sense donated £103,373 (2022: £104,891) representing the net profit on five shops run by Sense that are designated as Sense International shops.

Income from legacies for the year was £89,725 (2022: £11,304).

4 Expenditure

	Direct Costs £	Support Costs £	Total 2023 £	Total 2022 £
Raising funds	200,248	-	200,248	215,047
Charitable activities	2,649,077	164,903	2,813,980	2,351,468
	2,849,325	164,903	3,014,228	2,566,515
Support Costs	Management £	Governance £	Total 2023 £	Total 2022 £
Charitable activities	136,313	28,590	164,903	171,001
	136,313	28,590	164,903	171,001

Governance costs included £8,064 (2022: £6,720) of external audit fees. No payments were made to Sense International's auditors in respect of non-audit services.

Direct costs of charitable activities included £148,615 of losses recognised in the year in relation to a fraud by an employee at Sense International Uganda. The matter has been reported to the charity commission and an independent forensic investigation has been completed.

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

5 Tangible assets

	Computers	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 April 2022	4,264	69,002	0	73,266
Additions	1,281	0	1,224	2,505
Disposals	0	0	0	0
31 March 2023	5,545	69,002	1,224	75,771
Accumulated Depreciation				
At 1 April 2022	1,820	28,042	0	29,862
Charge for the year	1,130	16,098	51	17,279
Eliminated on Disposal	0	0	0	0
At 31 March 2023	2,950	44,140	51	47,141
Net Book Value				
At 31 March 2023	2,595	24,862	1,173	28,630
At 31 March 2022	2,444	40,960	0	43,404

All tangible fixed assets are used for charitable purposes. There were no capital commitments at the balance sheet date (2022: £nil).

6 Debtors

	2023	2022
	£	£
Accrued income	430,860	182,005
Prepayments	9,000	11,154
Other debtors	29,253	113,397
	469,113	306,556

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

7 Creditors falling due within one year

	2023	2022
	£	£
Trade creditors	2,067	-
Amounts owed to Group undertakings	199,816	7,807
Deferred income	791	291
Accruals	44,051	19,414
Other creditors	77,748	75,346
	324,473	102,858

Amounts due to group undertakings are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

8 Creditors falling due after more than one year

The amount due after more than one year is in respect of a loan of £40,000 that is unsecured, interest free, and repayable in five equal annual instalments from March 2024. During the year the terms of the agreement were altered to delay repayments by one year. The amount falling due after more than one year is £32,000 (2022: £32,000). The loan is from a related party as disclosed in note 15.

9 Capital

Sense International is registered in England (Company registration number 3742986) as a company limited by guarantee having no share capital. The liability of the member is limited by guarantee. The member has undertaken to contribute an amount not exceeding one pound as may be required in the event of the charity being wound up.

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

10 Movement in funds

Fund	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Nelumbo Stiftung Education	224,398	173,126	397,524	-	-
Romania – In-country Income	137,708	27,670	31,265	-	134,113
Comic Relief Uganda	80,993	135,090	102,049	-	114,034
FCDO UK Aid Match Bangladesh	62,701	-	62,701	-	-
Medicor	55,000	-	25,209	-	29,791
My Turn to Learn Appeal	42,635	(48,245)	(5,610)	-	-
Tanzania Adults Vocational	38,342	-	38,342	-	-
Jersey Overseas Aid Nepal	37,284	33,192	70,476	-	-
Lavelle Peru	33,799	43	33,722	-	120
FCDO UK Aid Match Kenya	32,353	81,263	57,342	-	56,274
Thomas Cook Children's Charity	31,047	-	22,310	-	8,737
Nelumbo Stiftung Early Intervention Uganda	30,374	-	29,764	-	610
Latin American Children's Trust Peru	28,482	49,374	30,779	-	47,077
The Batchworth Trust (Nepal)	24,000	-	24,000	-	-
FCDO UK Aid Direct Kenya Cofunding	9,148	24,900	32,497	-	1,551
UN Women Uganda	6,843	33,292	40,135	-	-
IHelp Uganda	4,061	107,063	59,616	-	51,508
Active Citizens Romania	-	64,414	37,034	-	27,380
Holyhock Foundation (Tanzania)	-	41,123	20,502	-	20,621
Care Tech (Tanzania)	-	34,443	34,443	-	-
Commonwealth Foundation (Kenya)	-	30,113	19,330	-	10,783
Kilimanjaro Blind Trust Africa Uganda	-	22,664	20,447	-	2,217
Guernsey Overseas Aid (Bangladesh)	-	22,500	9,311	-	13,189
FCDO Disability Inclusive Development	-	593,908	593,908	-	-
Tanzania Holding Fund	-	154	119,817	119,663	-
Uganda Holding Fund	-	-	209,773	209,773	-
Kenya Holding Fund	-	2,008	77,278	75,270	-
Other	33,605	255,333	297,717	24,100	15,321
Total restricted	912,773	1,683,428	2,491,681	428,806	533,326
Unrestricted	304,421	663,528	522,547	(428,806)	16,596
Total	1,217,194	2,346,956	3,014,228	-	549,922

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

10 Movement in funds (continued)

The corresponding amounts for the previous year were as follows:

Fund	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Nelumbo Stiftung Education	208,199	363,834	347,635	-	224,398
Romania – In-country Income	100,321	74,421	37,034	-	137,708
Comic Relief Uganda	78,347	137,386	134,740	-	80,993
FCDO UK Aid Match Bangladesh	67,534	19,664	24,497	-	62,701
Medicor	-	55,000	-	-	55,000
My Turn to Learn Appeal	58,060	48,245	63,670	-	42,635
Tanzania Adults Vocational	45,395	52,209	59,262	-	38,342
Jersey Overseas Aid Nepal	17,007	92,996	72,719	-	37,284
Lavelle Peru	-	49,459	15,660	-	33,799
FCDO UK Aid Match Kenya	85,566	-	53,213	-	32,353
Thomas Cook Children's Charity	60,208	-	29,161	-	31,047
Nelumbo Stiftung Early Intervention Uganda	74,994	-	44,620	-	30,374
Latin American Children's Trust Peru	61,418	5,500	38,436	-	28,482
The Batchworth Trust (Nepal)	24,000	-	-	-	24,000
FCDO UK Aid Direct Kenya Cofunding	-	22,697	13,549	-	9,148
UN Women Uganda	-	33,387	26,544	-	6,843
IHelp Uganda	-	64,759	60,698	-	4,061
NLCF Uganda	58,982	-	58,982	-	-
Enabel Vocational	49,477	134,740	184,217	-	-
Porticus Uganda 2020-21	35,119	-	35,119	-	-
Kilimanjaro Blind Trust Africa Uganda	29,180	3,874	33,054	-	-
Tanzania Early Intervention	20,554	19,206	39,760	-	-
BandAid Uganda	18,163	7,153	25,316	-	-
Australian Embassy Tanzania	15,811	-	15,811	-	-
Tanzania HDIF	9,475	-	9,475	-	-
Romania Orange E-Sense	4,461	7247	11,708	-	-
FCDO UK Aid Direct Kenya	-	91,057	91,057	-	-
FCDO (UK Aid Match) Kenya Early Intervention	-	98,526	98,526	-	-
Tanzania Holding Fund	-	271	72,626	72,355	-
Uganda Holding Fund	-	4,276	103,931	99,655	-
Kenya Holding Fund	-	971	48,702	47,731	-
Peru Holding Fund	-	521	22,435	21,914	-
Other	67,105	270,429	297,881	(6,048)	33,605
Total restricted	1,189,376	1,657,828	2,170,038	235,607	912,773
Unrestricted	58,816	877,689	396,477	(235,607)	304,421
Total	1,248,192	2,535,517	2,566,515	-	1,217,194

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

10 Movement in funds (continued)

Restricted funds are funds held by the Charity for particular applications, specified by the donor and within the Charity's objectives, and can only be applied to those particular purposes. The restrictions may apply to income or capital or both. Many of the restricted funds are generated through targeted project appeals.

Expenditure incurred outside of the UK that is not eligible to be charged against specific restricted income is charged against a restricted fund set up for each country. Where we receive income that is restricted to be spent in a particular country, but not otherwise restricted, it is credited to the restricted fund for that country. At the end of each year, if expenditure from the restricted fund for a country exceeds income to the fund, then a transfer is made from unrestricted funds to restricted funds to bring the fund balance to zero.

Unrestricted funds

Unrestricted funds are held for the general purposes of the Charity. Because they can be deployed flexibly, unrestricted funds allow the Charity to fund core organisational costs necessary for delivery of projects partially funded with restricted funds. Unrestricted funds also allows the Charity, through co-funding, to leverage restricted funding from Governmental and State agencies that will usually only commit to fund part of the costs of major projects. Hence, unrestricted funds are vitally important for the day to day operation of the Charity and the support we provide to people with deafblindness and multi-sensory impairments.

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed assets	28,630	0	28,630
Net current assets	19,966	533,326	553,292
Creditors falling due after more than one year	(32,000)	-	(32,000)
	16,596	533,326	549,922

The corresponding amounts for the previous year were as follows:

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fixed assets	43,404	-	43,404
Net current assets	293,017	912,773	1,205,790
Creditors falling due after more than one year	(32,000)	-	(32,000)
	304,421	912,773	1,217,194

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

12 Employees' remuneration

	2023 £	2022 £
Wages and Salaries	830,643	696,827
Social Security costs	30,865	65,648
Other pension costs	67,076	63,132
	928,584	825,607

The average monthly number of persons employed by the Charity was 56 (2022: 55).

No employees (2022: nil) earned over £60,000.

The Trustees of Sense International received no remuneration (2022: £nil) and received no reimbursements of expenses (2022: £nil).

13 Pensions

Sense International contributes to defined contribution pension schemes in the countries in which it operates. The pension charge for the year was £67,076 (2022: £63,132).

14 Capital commitments

Capital expenditure authorised and contracted for but not provided for at 31 March 2023 amounted to £nil (2022: £nil).

15 Related Parties

In the year ending 31 March 2020, Sense International entered into a loan with Dandyllion Consulting Limited, a company of which trustee Sunil Shah was also a Director in the year. The loan was unsecured, interest free, and repayable in five equal annual instalments from March 2023. During the year, Dandyllion Consulting Limited agreed to a deferment of repayments by one year. The amount of the loan outstanding at the balance sheet date is £40,000. See also note 8.

See Note 3 for donations from Sense International's parent charity Sense and Note 17 for disclosure of remuneration for key management personnel.

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

16 Parent undertaking and ultimate controlling party

The charity's parent undertaking and ultimate controlling party is considered by the Trustees to be Sense, The National Deafblind and Rubella Association, a charity and company, registered in England. The registered address of Sense from which copies of this company's financial statements are available is:

101 Pentonville Road
London
N1 9LG

17 Key Management Personnel

The Trustees delegate day to day responsibility to the Chief Executive, Richard Kramer who is supported by Kavita Prasad, the Director of Sense International (from August 2022), and was supported by Alison Marshall, the Director of Sense International up to August 2022. The Chief Executive was remunerated by Sense and received no remuneration from Sense International. The Director of Sense International is remunerated by Sense International and her remuneration is included in the amounts disclosed in Note 12.

The aggregate remuneration of the two key management personnel remunerated by Sense International (2022: 1), was £71,519 (2022: £39,872) before pension contributions of £20,862 (2022: £21,897).

18 Reconciliation of net expenditure to net cash outflow from operating activities

	2023	2022
	£	£
Net expenditure	(667,272)	(30,998)
Investment income received	(2,423)	(1,065)
Depreciation	17,279	16,087
Loss on disposal of fixed assets	-	2,295
Increase in debtors	(162,557)	(1,300)
Increase/(decrease) in creditors	221,615	(56,133)
Net cash outflow from operating activities	(593,358)	(71,114)

Sense International

Annual report and financial statement for the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023 (continued)

19 Reconciliation of net cash flow to movement in net cash

	2023 £	2022 £
Decrease in cash in the year	(593,440)	(69,145)
Changes generated from cash flows	(593,440)	(69,145)
Net cash at the start of the year	1,002,092	1,071,237
Net cash at end of year	408,652	1,002,092

20 Analysis of changes in net cash

	At 1 April 2022 £	Cash flows £	Non-cash changes £	At 31 March 2023 £
Cash at bank and in hand	1,002,092	(593,440)	-	408,652
Net cash	1,002,092	(593,440)	-	408,652

21 Reconciliation of net expenditure to net cash outflow from operating activities

	At 1 April 2022 £	Cash flows £	Non-cash changes £	At 31 March 2023 £
Cash at bank and in hand	1,002,092	(593,440)	-	408,652
Cash and cash equivalents	1,002,092	(593,440)	-	408,652

Sense International

Annual report and financial statement for the year ended 31 March 2023

Major Supporters

The Trustees are indebted to all the donors listed below for their support, both financial and otherwise. Without their support it would not have been possible for the Charity to operate. We are particularly grateful to those who have made unrestricted donations in the year.

British & Foreign School Society

CareTech Foundation

Comic Relief – Sense International Uganda

Else Kröner-Fresenius-Stiftung

Enabel, the Belgian Development Agency (funded by the European Union) – Sense International Kenya

Foreign, Commonwealth and Development Office (FCDO)

Guernsey Overseas Aid & Development Commission

Jaspar Foundation

Jersey Overseas Aid

Kilimanjaro Blind Trust Africa - Sense International Uganda

Laduma Dhamecha Charitable Trust

Lavelle Fund for the Blind, Inc. - Sense International Peru

Medicor Foundation

National Lottery Community Fund

Nelumbo Foundation

Orange Foundation - Sense International Romania

Rupin and Madhavi Vadera

Sense International Ambassador's Circle Members

The Commonwealth Foundation – Sense International Kenya

Sense International

Annual report and financial statement for the year ended 31 March 2023

Major Supporters (continued)

The Evan Cornish Foundation

The Souter Charitable Trust

The Hollyhock Charitable Foundation

The Rainford Trust

The Stavros Niarchos Foundation

The Princess Anne's Charities Trust

The Karlsson Játiva Charitable Foundation

Tony and Audrey Watson Charitable Trust

UN Women's Peace and Humanitarian Fund – Uganda Society for Disabled Children and
Sense International Uganda

Sense International

Annual report and financial statement for the year ended 31 March 2023

Charity Information

Charity name	Sense International
Governing instrument	Memorandum and Articles of Association
Registered charity number	1076497
Company registration number	3742986
Trustees	Maria Arce-Moreira Richard Cooper Nicholas Corby Mythily Katsaris Dean Lumer (to 24 September 2022) Suzi Nandera (from 6 April 2023) Lucy Roberts (to 6 April 2023) Raaxeet Shah Sunil Shah Sunil Sheth (to 24 September 2022) Verity Stiff (to 24 September 2022) Lisa Szucs (from 6 April 2023) Kiran Virdee (from 6 April 2023) Lauren Watters Gillian Wood
Company secretary	Richard Kramer
Key management personnel	
Chief executive	Richard Kramer
Director	Alison Marshall (to August 2022) Kavita Prasad (from August 2022)
Registered office	101 Pentonville Road London N1 9LG

Sense International

Annual report and financial statement for the year ended 31 March 2023

Charity Information (continued)

Bankers	National Westminster Bank plc Chancery Lane & Holborn (D) Branch PO Box 159 332 High Holborn London WC1V 7PS
----------------	---

Solicitors	Anthony Collins Solicitors LLP 134 Edmund Street, Birmingham B3 2ES
-------------------	--

Independent Auditors	PricewaterhouseCoopers LLP One Chamberlain Square Birmingham B3 3AX
-----------------------------	--