

Company registration number: 07139585

Charity registration number: 1136373

Aapna Services Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Aapna Services Ltd

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Aapna Services Ltd

Reference and Administrative Details

Chief Executive Officer	Anita Puri
Trustees	Wahida Hussain Najabat Ramzan Anu Ahitan Dinesh Kumar Puri
Charity Registration Number	1136373
Company Registration Number	07139585
Registered Office	Aapna House 31-35 Eastbourne Road Middlesbrough TS5 6QN
Independent Examiner	Mr Anthony Blueitt Chartered Accountants and Statutory Auditors Chuhan and Singh Partnership Limited 81 Borough Road Middlesbrough TS1 3AA

Aapna Services Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

Aapna has been consistently working hard to achieve its objectives. It has been strengthening its position by improving and expanding its range of services. Aapna has grown to set up new services and has shown consistent growth of its business in new areas of care services.

The aim of the charity is to promote social inclusion for the public benefit by working with people from black and minority ethnic (BAME) and others who are socially excluded on the grounds of their age, disability, gender, sexual orientation, ethnic origin, religion, belief or creed, in particular, but not exclusively by:

1. Providing local network group within the United Kingdom that encourages and enable the said beneficiaries to participate more effectively within the wider community;
2. Increasing or co-ordinating opportunities for the said beneficiaries to engage with service providers, to enable those providers to adapt services to better meet the needs of the beneficiaries;
3. To preserve and protect the health of those caring for people with physical, mental, learning or sensory impairment within the family home or by offering respite service through the provision of community based and residential based care services close to home. increasing the opportunities for the said beneficiaries to live in the community independently within domiciliary care support.
4. To relieve financial hardship among BAME people and their dependents living within the United Kingdom by associating together with Local Authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interest of social welfare for recreation. Leisure time occupation with the objective of improving the conditions of life for BAME people;
5. To relieve vulnerable people resident in social housing who are in need, by providing specially designed and adapted housing, and items, services or facilities calculated to relieve the needs of such persons.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity benefits from the time and effort provided by it's volunteers. The trustees would like to take this opportunity to thank the staff, volunteers and service users for their hard work and co-operation through out the year.

Aapna Services Ltd

Trustees' Report

Achievements and performance

Ladies Day Care: This service runs three times a week. We have clients coming from Middlesbrough, Stockton and Redcar and Cleveland area. we have built up the service to accommodate more than 65 women. We receive referrals from professionals to attend the service but sometimes the service is also offered to individuals on a self-referral basis who do not qualify to receive assistance from social services. Aapna has an open-door policy to offer support to all who are in need of information, advice and guidance. The demand for day care provision has increased post Covid. We provide many activities to the women, including chair-based exercise, massage, information-sharing on health issues, weight management programme, diabetes and cancer information sharing sessions. The service is very popular among people of the local community.

Men's Day Care: This provision is provided to support elderly men from BAME population to enhance their life experience. This group meets two days a week. it is a mixed ability group of individuals who might have mild to moderate mental health issues, dementia and physical disability. Various therapeutic activities are provided. The aim of the service is to eliminate isolation, reduce loneliness and to improve social contact. We receive referrals from Middlesbrough, Stockton and Redcar social services departments. we are known to provide service to individuals who might not meet social services criteria but would benefit from attending the service to improve their mental well-being. The number of attendees have gradually increased this year. We offer the service to 10-15 men each week.

Learning Disability Services Day care: LD day care provision is well established. We provide this service to more than 18 clients of various abilities. The majority of the clients are male and have additional disabilities. The staff hold weekly meetings with the client to go through the weekly activity plan. The clients are given support and every opportunity to choose their weekly activities and discuss any issues at the meeting. Every client has a person-centred plan based on their wants and wishes. This plan gets reviewed periodically to reflect their achievements. Nursing students from Teesside University are regularly placed in this service to gain BAME perspective and to gain community experience. The service is well established and the referrals from professionals have increased to reflect the good quality service we deliver.

Learning Disability Services Residential Service/Respite Care: We signed a short break contract with Middlesbrough and Redcar and Cleveland Council last year. We are currently providing the short break service in the community to children under 18 years old. Our short break referrals for children have increased in demand. We have quite a few complex packages and all of the staff are well trained to deliver complex needs. We get quite a few referrals from Continuing Health Care. We also offer adult short breaks, in the evening, to carry out an activity of the client's choice once a week. The service is for four hours and supported by two qualified staff. transport is provided to the clients, where necessary.

Aapna has purchased three properties to develop Residential Care and Respite services for adults with learning difficulties and autism.

Our mid-term plan is based on how many referrals we receive from Redcar and Cleveland Council to set up a day care facility within the boundaries of Redcar Council with all modern amenities for individuals with complex needs.

Aapna Services Ltd

Trustees' Report

A four-bedroom Victorian property has been bought to provide respite care for four individuals. This property is situated in the heart of Linthorpe. It has been improved and refurbished with full planning permission to set up a building-based service. The certificate of lawfulness has been obtained from the council. Currently, we have one resident living at the property who was placed on emergency placement and is waiting to be moved into a residential setting on a permanent basis. An application to register this property with CQC as a respite home has been made.

A three-bedroom property on the outskirts of Acklam, was purchased two years ago to place a young woman at the request of NECS commissioning unit. The property has been fully improved and refurbished to meet CQC standards to register as a two-bedroom residential home for adults with learning disabilities/autism. An application to the CQC has been made to register this property.

Aapna purchased another property in Linthorpe to set it up as a two-bedroom residential home. Once the property has been registered, the charity will move a resident into this property as their permanent residential placement. This property was purchased within the close vicinity of the person's current accommodation, keeping the young person's psychological needs in mind. A full team of professionals from different agencies responsible for the care of this young person have been fully involved in the process and recommended the suitability of the property. An occupational therapist from the disability services is involved in the preparation and refurbishment of the building. The alterations to this property are currently ongoing. An application to register this property with CQC has been made.

Dementia Service: Regular referrals from the Older people mental Health team are received to provide day care or one-to-one support at home. All the staff who work with dementia patients have a minimum of level 2 in Dementia Awareness training.

Home Care Service; This was one of the core services Aapna provided to the communities. We provide support to individuals to keep living independently in the community as long as possible. This service was sold to a third-party last year.

Counselling: the bilingual counsellor has been with Aapna for several years and has been consistently providing valuable service to BAME communities. We have noticed the change in the trends of the referrals. More and more individuals are walking through the door and self-referring for this service. The counsellor delivers this vital service to anyone from the Tees Valley area. Our contract funding has ended with Alliance, but we negotiated with CCG who agreed to carry on funding this valuable service via Alliance Psychological Service.

Financial review

this year has seen a drop in the net income for the charity mainly due to the sale of the domiciliary home care services during the year. There are also some other contributory factors, such as the rise in minimum wage, staff sickness levels and local authorities have kept the unit cost for all contracted services to a minimum, reducing the net income margin.

Policy on reserves

During the year, the domiciliary home care service was sold, so that the charity can concentrate on developing the Short Break Service and Residential Care Services. Free reserves at the end of March 2025 were £2,859,725. The trustees aim to maintain free reserves, being residual reserves after allowing for funds tied up in tangible fixed assets, of approximately 9 to 12 months running costs. The free reserves will also be used to carry out refurbishment of the above properties and continuously maintain and improve the properties. Once the current properties are up and running successfully, the trustees will consider using the reserves to purchase additional properties, if the Respite Care and Residential Care Services prove to be successful.

Aapna Services Ltd

Trustees' Report

Structure, governance and management

Recruitment and appointment of trustees

The trustees are recruited from a pool of individuals who support the organisation.

Induction and training of trustees

Potential trustees are briefed by the manager and given copies of relevant policies and procedures and appropriate training of roles and responsibilities is carried out.

Organisational structure

The trustees are responsible for the strategic objectives of the charity. The day to day running of the organisation is delegated to the manager who regularly reports to the trustees.

Financial instruments

Objectives and policies

The group's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the group's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The group does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Aapna Services Ltd

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Aapna Services Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 parent charitable company will continue in business.

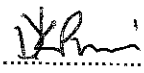
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible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

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

Disclosure of information to auditor

Each trustee has taken 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 charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 28/01/26 and signed on its behalf by:


.....
Dinesh Kumar Puri
Trustee

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Opinion

We have audited the financial statements of Aapna Services Ltd (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated Statement of Cash Flows, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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.

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 group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

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 such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in 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 in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Auditor 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 auditor's 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity that are contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting 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.

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with the laws and regulations related to social care, safeguarding, employment, health and safety regulations and charity law. We also considered those laws and regulations that have a direct impact on the financial statements including, but not limited to the Charities Act 2011, Companies Act 2006, the Charities (Accounts and Report) Regulations 2008 and the Charities SORP (FRS 102). Our tests included agreeing the financial statement disclosures to the underlying supporting documentation and enquiries of management. We also addressed the risk of management override of internal controls, including evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
(Senior Statutory Auditor)

For and on behalf of Mr Anthony Blueitt, Statutory Auditor

81 Borough Road
Middlesbrough
TS1 3AA

Date: 28th January '26

Aapna Services Ltd

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Charitable activities	3	602,517	602,517
Other trading activities	4	637,413	637,413
Total income		<u>1,239,930</u>	<u>1,239,930</u>
Expenditure on:			
Raising funds	6	(557,695)	(557,695)
Charitable activities	7	(368,559)	(368,559)
Total expenditure		<u>(926,254)</u>	<u>(926,254)</u>
Net income		<u>313,676</u>	<u>313,676</u>
Net movement in funds		313,676	313,676
Reconciliation of funds			
Total funds brought forward		<u>4,036,625</u>	<u>4,036,625</u>
Total funds carried forward	19	<u>4,350,301</u>	<u>4,350,301</u>
		Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Charitable activities	3	1,287,597	1,287,597
Other income	5	437,090	437,090
Total income		<u>1,724,687</u>	<u>1,724,687</u>
Expenditure on:			
Charitable activities	7	(993,462)	(993,462)
Total expenditure		<u>(993,462)</u>	<u>(993,462)</u>
Net income		<u>731,225</u>	<u>731,225</u>
Net movement in funds		731,225	731,225
Reconciliation of funds			
Total funds brought forward		<u>3,305,400</u>	<u>3,305,400</u>
Total funds carried forward	19	<u>4,036,625</u>	<u>4,036,625</u>

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 19.

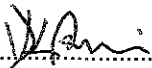
The notes on pages 16 to 29 form an integral part of these financial statements.

Aapna Services Ltd

(Registration number: 07139585) Consolidated Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	1,490,577	1,505,865
Current assets			
Debtors	15	313,710	166,172
Cash at bank and in hand	16	2,903,913	2,482,696
		3,217,623	2,648,868
Creditors: Amounts falling due within one year	17	(316,517)	(97,316)
Net current assets		2,901,106	2,551,552
Total assets less current liabilities		4,391,683	4,057,417
Creditors: Amounts falling due after more than one year	18	(41,382)	(20,792)
Net assets		4,350,301	4,036,625
Funds of the group:			
Unrestricted income funds			
Unrestricted funds		4,350,301	4,036,625
Total funds	19	4,350,301	4,036,625

The financial statements on pages 11 to 29 were approved by the trustees, and authorised for issue on 28/01/26 and signed on their behalf by:


.....
Dinesh Kumar Puri
Trustee

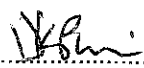
The notes on pages 16 to 29 form an integral part of these financial statements.

Aapna Services Ltd

(Registration number: 07139585)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	1,465,475	1,505,865
Investments		<u>100</u>	<u>100</u>
		<u>1,465,575</u>	<u>1,505,965</u>
Current assets			
Debtors	15	313,611	166,072
Cash at bank and in hand	16	<u>2,642,373</u>	<u>2,482,696</u>
		2,955,984	2,648,768
Creditors: Amounts falling due within one year	17	<u>(34,449)</u>	<u>(97,316)</u>
Net current assets		<u>2,921,535</u>	<u>2,551,452</u>
Total assets less current liabilities		4,387,110	4,057,417
Creditors: Amounts falling due after more than one year	18	<u>(41,382)</u>	<u>(20,792)</u>
Net assets		<u>4,345,728</u>	<u>4,036,625</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>4,345,728</u>	<u>4,036,625</u>
Total funds	19	<u>4,345,728</u>	<u>4,036,625</u>

The financial statements on pages 11 to 29 were approved by the trustees, and authorised for issue on 28/01/26 and signed on their behalf by:


.....
Dinesh Kumar Puri
Trustee

The notes on pages 16 to 29 form an integral part of these financial statements.

Aapna Services Ltd

Consolidated Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		313,676	731,225
Adjustments to cash flows from non-cash items			
Depreciation	6	<u>40,390</u>	<u>44,457</u>
		354,066	775,682
Working capital adjustments			
(Increase)/decrease in debtors	15	(147,539)	74,008
Increase/(decrease) in creditors	17	<u>239,826</u>	<u>(30,853)</u>
Net cash flows from operating activities		446,353	818,837
Cash flows from investing activities			
Purchase of tangible fixed assets	13	(25,102)	(19,927)
Cash flows from financing activities			
Repayment of loans and borrowings	17	<u>(35)</u>	<u>(22,707)</u>
Net increase in cash and cash equivalents		421,216	776,203
Cash and cash equivalents at 1 April		<u>2,482,696</u>	<u>1,706,493</u>
Cash and cash equivalents at 31 March		<u><u>2,903,912</u></u>	<u><u>2,482,696</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 16 to 29 form an integral part of these financial statements.

Aapna Services Ltd

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		309,103	731,225
Adjustments to cash flows from non-cash items			
Depreciation	6	40,390	44,457
Investment income		<u>(75,145)</u>	<u>-</u>
		274,348	775,682
Working capital adjustments			
(Increase)/decrease in debtors	15	(147,539)	74,008
Decrease in creditors	17	<u>(42,242)</u>	<u>(30,853)</u>
Net cash flows from operating activities		<u>84,567</u>	<u>818,837</u>
Cash flows from investing activities			
Interest receivable and similar income		75,145	-
Purchase of tangible fixed assets	13	<u>-</u>	<u>(19,927)</u>
Net cash flows from investing activities		75,145	(19,927)
Cash flows from financing activities			
Repayment of loans and borrowings	17	<u>(35)</u>	<u>(22,707)</u>
Net increase in cash and cash equivalents		159,677	776,203
Cash and cash equivalents at 1 April		<u>2,482,696</u>	<u>1,706,493</u>
Cash and cash equivalents at 31 March		<u><u>2,642,373</u></u>	<u><u>2,482,696</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 16 to 29 form an integral part of these financial statements.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Aapna House
31-35 Eastbourne Road
Middlesbrough
TS5 6QN

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Aapna Services Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a profit after tax for the financial year of £309,103 (2024 - profit of £731,225).

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Motor vehicles	25% straight line
Equipment	25% straight line

Trade debtors

Trade debtors are amounts due for services provided and are recognised at cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are recognised at cost.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Charitable activities	602,517	602,517
Total for 2025	602,517	602,517
Total for 2024	1,287,597	1,287,597

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Other trading income	637,182	637,182
Total for 2025	637,182	637,182

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Other income

	Unrestricted funds General £	Total funds £
Total for 2024	<u>437,090</u>	<u>437,090</u>

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Fundraising trading costs; Fundraising		<u>557,695</u>	<u>557,695</u>
Total for 2025		<u>557,695</u>	<u>557,695</u>
			Total costs £

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Charitable activities		360,439	360,439
Governance costs	8	<u>8,120</u>	<u>8,120</u>
Total for 2025		<u>368,559</u>	<u>368,559</u>
Total for 2024		<u>993,462</u>	<u>993,462</u>
			Total expenditure £

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Audit of the financial statements	8,120	8,120
Total for 2025	<u>8,120</u>	<u>8,120</u>
Total for 2024	<u>14,005</u>	<u>14,005</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

Donations made by the trustees without any conditions attached totalled £Nil for the year (2024 - £Nil).

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2025 £
Wages and salaries	633,056	680,885
Social security costs	45,462	42,491
Pension costs	4,751	7,392
	<u>683,269</u>	<u>730,768</u>

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	<u>34</u>	<u>46</u>

No employee received emoluments of more than £60,000 during the year.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	<u>8,120</u>	<u>7,168</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Taxation

The group is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

Group

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	1,674,925	54,058	21,331	1,750,314
Additions	-	-	25,102	25,102
At 31 March 2025	1,674,925	54,058	46,433	1,775,416
Depreciation				
At 1 April 2024	173,081	50,037	21,331	244,449
Charge for the year	38,928	1,462	-	40,390
At 31 March 2025	212,009	51,499	21,331	284,839
Net book value				
At 31 March 2025	1,462,916	2,559	25,102	1,490,577
At 31 March 2024	1,501,844	4,021	-	1,505,865

Charity

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	1,674,925	54,058	21,331	1,750,314
Additions	-	-	25,102	25,102
At 31 March 2025	1,674,925	54,058	46,433	1,775,416
Depreciation				
At 1 April 2024	173,081	50,037	21,331	244,449
Charge for the year	38,928	1,462	-	40,390
At 31 March 2025	212,009	51,499	21,331	284,839
Net book value				
At 31 March 2025	1,462,916	2,559	25,102	1,490,577
At 31 March 2024	1,501,844	4,021	-	1,505,865

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Fixed asset investments

Charity

2025
£

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 April 2024	100	100
At 31 March 2025	100	100
Net book value		
At 31 March 2025	100	100
At 31 March 2024	100	100

15 Debtors

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	36,186	148,668	36,186	148,668
Prepayments	890	890	890	890
Other debtors	276,635	16,614	276,535	16,514
	<u>313,711</u>	<u>166,172</u>	<u>313,611</u>	<u>166,072</u>

16 Cash and cash equivalents

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Cash on hand	281	237	281	237
Cash at bank	2,903,632	2,482,459	2,642,092	2,482,459
	<u>2,903,913</u>	<u>2,482,696</u>	<u>2,642,373</u>	<u>2,482,696</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	6,582	27,207	6,582	27,207
Trade creditors	3,441	24,928	3,441	24,928
Other taxation and social security	6,551	-	-	-
Other creditors	275,518	20,757	1	20,757
Accruals	24,425	24,424	24,425	24,424
	<u>316,517</u>	<u>97,316</u>	<u>34,449</u>	<u>97,316</u>

18 Creditors: amounts falling due after one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	41,282	20,692	41,282	20,692
Due to group undertakings	100	100	100	100
	<u>41,382</u>	<u>20,792</u>	<u>41,382</u>	<u>20,792</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Funds

Group

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>4,036,625</u>	<u>1,239,699</u>	<u>(926,023)</u>	<u>4,350,301</u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>3,305,400</u>	<u>1,724,687</u>	<u>(993,462)</u>	<u>4,036,625</u>

Charity

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>4,036,625</u>	<u>602,517</u>	<u>(368,559)</u>	<u>4,270,583</u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>3,305,400</u>	<u>1,724,687</u>	<u>(993,462)</u>	<u>4,036,625</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

20 Analysis of net assets between funds

Group

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	1,490,577	1,490,577
Current assets	3,217,624	3,217,624
Current liabilities	(316,517)	(316,517)
Creditors over 1 year	(41,382)	(41,382)
Total net assets	<u>4,350,302</u>	<u>4,350,302</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	1,505,865	1,505,865
Current assets	2,648,868	2,648,868
Current liabilities	(97,316)	(97,316)
Creditors over 1 year	(20,792)	(20,792)
Total net assets	<u>4,036,625</u>	<u>4,036,625</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Charity

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	1,465,475	1,465,475
Fixed asset investments	100	100
Current assets	2,955,984	2,955,984
Current liabilities	(34,449)	(34,449)
Creditors over 1 year	(41,382)	(41,382)
Total net assets	<u>4,345,728</u>	<u>4,345,728</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	1,505,865	1,505,865
Fixed asset investments	100	100
Current assets	2,648,768	2,648,768
Current liabilities	(97,316)	(97,316)
Creditors over 1 year	(20,792)	(20,792)
Total net assets	<u>4,036,625</u>	<u>4,036,625</u>

21 Analysis of net funds

Group

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	<u>2,482,696</u>	<u>2,482,696</u>
Net debt	<u>2,482,696</u>	<u>2,482,696</u>
	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	<u>1,706,493</u>	<u>1,706,493</u>
Net debt	<u>1,706,493</u>	<u>1,706,493</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

22 Related party transactions

Group

There were no related party transactions in the year.

Charity

There were no related party transactions in the year.

Aapna Services Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Charitable activities		
Grants receivable	2,958	7,800
Direct commissioning	189,614	858,453
Personal budget contracts	377,733	410,008
Other income	32,212	11,336
	<u>602,517</u>	<u>1,287,597</u>
Other trading activities		
Committed giving	637,182	-
Interest received	231	-
	<u>637,413</u>	<u>-</u>
Other income		
(Profit)/loss on sale of intangible fixed assets held for charity's own use	-	437,090
	<u>-</u>	<u>437,090</u>
Raising funds		
Wages and salaries	(467,174)	-
Staff NIC (Employers)	(27,356)	-
Staff pensions	(4,751)	-
Staff training	(2,471)	-
Rent and rates	(5,132)	-
Water rates	(631)	-
Light, heat and power	(5,325)	-
Repairs and maintenance	(24,068)	-
Telephone	(133)	-
Computer software and maintenance costs	(15,334)	-
Travel and subsistence	(5,027)	-
Audit fees	(180)	-
Bank charges	(113)	-
	<u>(557,695)</u>	<u>-</u>
Charitable activities		
Lease of motor vehicles (Operating leases)	(9,806)	(8,706)
Wages and salaries	(183,988)	(730,768)
Staff travel and training	(50,090)	(48,436)
Other establishment	(4,451)	(531)
Insurance	(1,468)	(11,459)
Telephone and fax	(3,048)	(5,939)
Other office expenses	(41,955)	(62,226)

This page does not form part of the statutory financial statements.

Aapna Services Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Motor expenses	(4,021)	(3,436)
Legal and professional fees	(15,846)	(58,858)
Interest on bank loans and bank charges	(5,376)	(4,641)
Depreciation of freehold property	(38,928)	(38,928)
Depreciation of office equipment	(1,462)	(5,529)
The audit of the charity's annual accounts	(8,120)	(7,168)
Legal and professional fees	-	(6,837)
	<u>(368,559)</u>	<u>(993,462)</u>