



The Charity Registration Number: 1152535

APASEN INTERNATIONAL

Trustees Report and Accounts

31 March 2025

APASEN INTERNATIONAL

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Helal Rahman – Chairman (resigned 23 October 2025)
MD Rafiqul Haider (appointed 23 October 2025)
Kamal Uddin Ali (resigned 31 July 2024)
Cedric Bell (resigned 1 August 2024)
Sherwan Chowdhury (appointed 12 November 2024)
Amir Hossain - Member/Trustee
Professor Mosaddak Choudhury - Member/Trustee

All the trustees are also members of the charity.

Chief Executive Mahmud Hasan MBE (Voluntary basis)

Charity registered number 1152535

Registered office and operational address

30 Copenhagen Place
Carmine Wharf
London
E14 7FF

Banker

NatWest Bank
Black Lion House
45 Whitechapel Road
London
E1 1DU

Independent Examiner

Delwar Hossain ACMA CGMA
Chartered Management Accountants
DEL & CO
277 Anlaby Road
Hull
HU3 2SE

APASEN INTERNATIONAL
Trustees' Report for the year ended 31 March 2025

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2025. The reference and administrative information set out on page 1 forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s governing document, the Charities Act 2011, and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal structure of the charity

The charity is constituted as a charitable incorporated organisation, and its governing document is a written constitution dated 23 June 2013.

Recruit and induction of trustees

The Board identifies the skills, knowledge, and competencies necessary to provide effective oversight, governance, and guidance to the charity. Trustees self-assess against this skills matrix, and any recruitment to vacancies or decisions to expand the Board are considered in line with these criteria.

The charity has a formal programme for the induction and ongoing training of new Trustees to ensure they are fully equipped to discharge their responsibilities.

Management and administration

The Board is the charity’s administrative and governing body and meets regularly throughout the year to ensure the charity remains solvent, compliant, and effective. During the year, the Trustees met four times to assess progress against both fundraising and project targets. Trustees are also expected to actively support fundraising for Apasen International’s projects.

The Trustees acknowledge the ongoing generous support from Apasen, which assists our international activities aimed at improving the lives of poor children and young adults with learning disabilities, autism, and other special needs.

Apasen International has engaged an interim Country Manager to manage stakeholder engagement and project monitoring in Bangladesh on a part-time basis.

The principle operating address in the UK is:	The Country operating address in Bangladesh is:	The Project operating address in Bangladesh is:
30 Copenhagen Place Carmine Wharf London, E14 7FF	House# 20, Road# 3/D, Sector-09, Uttara, Dhaka, Bangladesh	42 Waves Chondontula, Ambarkhana Sylhet, Bangladesh

APASEN INTERNATIONAL

Trustees' Report for the year ended 31 March 2025

OBJECTS AND ACTIVITIES

APASEN International is dedicated to enhancing the lives of vulnerable individuals with learning disabilities, autism, and other special needs in both urban and rural communities in Bangladesh. Through collaborative efforts with local partners and stakeholders, we provide a comprehensive range of services in health, education, and poverty reduction. Our work goes beyond service provision to reduce discrimination and stigma, fostering a more inclusive society.

APASEN, a leading diaspora-led charity in the UK (No. 1114290), has over four decades of experience in the health and social care sector for people with learning about disabilities, autism, and other special needs. We are committed to expanding our services and establishing new centres in Bangladesh, and our registration with the NGO Affairs Bureau in Bangladesh (Registration No. 3096) reflects our dedication and long-term plans.

We launched a schooling programme in August 2019, initially catering to 12 children with autism aged 4–8, in collaboration with Phoenix London under Project Phoenix School, Sylhet. This initiative demonstrates our commitment to supporting children with special needs, even in challenging circumstances.

Inauguration and Day Centre Opening:

In November 2019, APASEN International officially inaugurated its Day Centre services. The event was attended by the British High Commissioner, Foreign Minister, Planning Minister of Bangladesh, and other distinguished delegates. Initially, the day centre admitted 12 learners aged 10–18 years with various disabilities.

Students and Learners:

Currently, we have 37 students:

- In the school, we have children aged 5–12 years with autism.
- In the Day Centre, we support young people with multiple disabilities aged 10–18 years.

Last year, we directly served more than 50 students. Some of our students have successfully moved on to mainstream schools after improving their learning abilities.

Due to limited space, we cannot admit more students, although parents visit daily seeking admission for their children. At present, we are recognised as one of the best service providers for children with disabilities, both within the local community and by government officials.

Current Student Information:

- Total Day Care service users: 23
- Total School students: 14
- Students under observation for admission: 3
- Participants on waiting list: 55

Staff Information

Currently, we have 23 team members delivering services to our learners:

- 8 Teachers, 7 Care officers and 8 Support staff (including security personnel and cleaners)

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Trustees’ Report for the year ended 31 March 2025

The student-teacher ratio is less than 2:1. Many of our learners require one-to-one support due to hyperactivity. We face challenges in providing the best service because of a shortage of teachers. The grant we receive from Apasen UK is insufficient, particularly as we urgently need additional funding to recruit more teachers and care officers.

Activities Provided (April 2024 – March 2025)

Apasen International operates a project for children and young adults with disabilities. The project has two wings:

- 1. Apasen Phoenix School, Sylhet – supporting children with autism aged 4–8 years.
- 2. Apasen Day Care Centre, Sylhet – supporting young adults with different disabilities aged 10–18 years.

Initially, school admission was limited to children aged 4–8, and Day Centre admission to those aged 12–18. However, due to space and teacher shortages, the school now has students aged up to 11, and the Day Centre includes young adults over 18. Some of our students have been with us for more than six years, requiring us to review our admission and service policy.

Learner Information

Day Care Centre Learners:	Phoenix School Learners:
Total learners: 23	Total students: 14
Girls: 4 and Boys: 19	Girls: 1 and Noys: 13

Activities of Phoenix School, Sylhet

Phoenix School, run by Apasen International, provides comprehensive support to children aged 4–11 with autism and special needs in Sylhet. Inspired by the Phoenix School London model, we deliver a child-centred curriculum combining global best practice with local relevance.

Our approach is holistic, giving equal attention to education, communication, daily living skills, and behavioural development. We emphasise behaviour tracking and strong family partnerships, ensuring each child receives well-rounded care and consistent progress.

The curriculum is structured into three terms per year, each with a theme such as Building and Construction, Making and Mixing with Water, Weather and Seasons, and Mind, Body and Soul. Activities integrate literacy, mathematics, science, life skills, and sensory-rich experiences like free-flow play, messy play, water play, music, and arts and crafts.

Daily activities include:

- Sensory activities – dancing, calming exercises, and sensory play to regulate emotions.
- Circle time – group interaction, greetings, songs, and discussions.
- Literacy – story time with visuals, PECS, phonics, and alphabet recognition.
- Topic-based activities – crafts, storytelling, experiments, and music.

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Trustees' Report for the year ended 31 March 2025

- Hand washing & snack time – teaching hygiene, independence, and table manners.
- Play time – promoting social interaction and imaginative play.
- Mathematics – counting, sorting, and basic arithmetic.
- Home time – reviewing the day's activities and transitions home.

Activities of Apasen Day Centre, Sylhet

The Day Centre supports children and young people aged 10–18 with autism, ADHD, Down Syndrome, developmental delays, and other special needs.

Currently, the Day Centre has three classes with 23 pupils, grouped according to individual ability and needs.

Assessment and Reassessment:

- Each learner undergoes observation and assessment, leading to an individualised plan.
- Reassessments occur annually, with progress reports every six months.

Academic Activities:

- Pre-writing
- ICT-based learning
- Visual and problem-solving exercises
- Colour, numbers, and money concepts
- Word matching and imitation sessions

Life Skills Training:

Learners practise personal hygiene, safe tool use, communication, household tasks, and social/safety skills, helping them build independence and confidence.

Group Activities: Designed to promote social interaction, teamwork, empathy, motivation, and inclusion.

Assembly and Yoga: Daily sessions improve focus, balance, flexibility, and reduce anxiety and impulsivity.

Fun Sessions: Every Thursday is Fun Day, with games and creative activities to combine learning and enjoyment.

Arts and Crafts: Painting, clay modelling, collage making, and crafts with recyclable materials develop creativity, fine motor skills, and environmental awareness.

Vocational Activities: Learners create jewellery, envelopes, and other products to develop independence, confidence, teamwork, and practical life skills.

Special Events and Celebrations

- *Art Campaign:* In partnership with the Abinta Kabir Foundation, learners showcased creativity, winning medals and certificates.
- *International Disability Day (3rd December):* Students, parents, and staff celebrated with cultural events, speeches, and a rally.
- *Victory Day (16th December):* Flag raising, anthem, and student-led commemorations.

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Trustees' Report for the year ended 31 March 2025

- *Pohela Falgun (13th February)*: Cultural performances, crafts, and festive attire.
- *International Mother Language Day (21st February)*: Tribute at the Shahid Minar with parents, teachers, and staff.
- *Parents' Awareness Programme (25th February)*: Training sessions on communication, behaviour management, and supporting special needs children.
- *Annual Iftar Programme (19th March)*: Staff, parents, and learners celebrated Ramadan together.
- *International Women's Day (8th March)*: Male staff honoured female colleagues with discussions and gifts.
- *Bengali New Year – Pohela Boishakh (14th April)*: Learners performed, enjoyed traditional food, and engaged in cultural activities.
- *End-of-Term Celebrations*: Exhibitions, performances, parent feedback sessions, and fun activities.
- *Cultural Activities*: Regular inclusion of music, dance, and art to build confidence and social awareness.
- *6 Years of Success – Open Day*: Celebrations included exhibitions, performances, and parent gatherings.
- *Day Trips*: Visits to parks, gardens, and historic sites provided joy and social learning.

Training Programmes for Staff: Phoenix School London provides continuous professional development for our teachers, including training on autism strategies, ICT, PECS, communication, behaviour support, and inclusive environments.

Induction training covers Apasen's mission, safeguarding, child assessment, health and safety, and documentation. Staff also receive online training from Open University and Therap Global.

Regular meetings (weekly and monthly) ensure planning, monitoring, and coordination with staff, parents, and government officials.

Staff Recruitment: We recruited assistant teachers, an admin officer, and care officers through written tests and interviews, ensuring fairness and transparency.

Risk Assessment and Fire Safety: Risk assessments are conducted twice annually for both the school and Day Centre. Six fire extinguishers are installed, and all staff received fire safety training on 29th September 2024.

Audit and Compliance: Apasen International undergoes an annual external audit, submitted to the NGO Affairs Bureau. Jahid & Islam audit firm is currently auditing the 2024–2025 report. We also submit testimonials from the UNO office as required.

CSR Activities: As part of our social responsibility, we extend support to vulnerable communities:

- *Flood Relief*: Supported 400 families in Sylhet Division and an additional 50 families in 2024.
- *Financial Support*: Provided assistance to poor and disabled people for education and medical needs. Sponsored awareness programmes for children at Sarkari Shishu Paribar, Bagbari, Sylhet.

PUBLIC BENEFIT

The Board confirms that they have complied with their duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

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Trustees' Report for the year ended 31 March 2025

APASEN International has contributed to the development of the care sector in Bangladesh through its capacity-building and training programmes, as well as wider advocacy and policy-influencing activities. The charity has played a key role in increasing support for specialist education provision for children with autism across the country and in establishing standards in collaboration with relevant government organisations.

Further information regarding the charity's activities, public benefit, and impact can be found on its website: www.apaseninternational.org.uk.

FINANCIAL REVIEW

The income for the year was £65,661 (2024: £99,734) and expenditure was £78,770 (2024: £97,764). This resulted net outgoing resources of £13,109 (2024: incoming resources £1,970) on all operations for the year under review. The fund balance at the end of the period of £50,191 (2024: £63,300) comprised unrestricted funds of £50,191 (2024: £63,300) and restricted funds of £nil (2024: £nil).

RESERVES POLICY:

The reserves policy was reviewed by the Trustees and based on its 2024-25 operating budget and cash flows, it was agreed to have a readily available reserve figure of at least a minimum of 3 months running costs of £5K or whichever is more.

RISK MANAGEMENT:

The Trustees actively review the major risks facing the charity on a regular basis. A risk assessment report is maintained and made available online, with key risks and mitigation measures highlighted and discussed at each Trustee meeting.

The Trustees believe that maintaining adequate levels of reserves, together with an annual review of controls over key financial systems, provides sufficient assurance that the charity can continue to operate effectively and respond appropriately in the event of adverse conditions.

PLAN FOR THE FUTURE

During 2025–26, the charity will focus on strengthening its impact and expanding the quality of its provision. We plan to introduce a programme of robust activities, enhanced training opportunities for staff and volunteers, and deeper external engagement with partners and community organisations. These developments are designed to build organisational capacity, improve service quality, and ensure that the individuals and families we support continue to benefit from well-structured, responsive, and sustainable services. Our forward-looking approach reflects our commitment to continuous improvement, strong governance, and delivering meaningful, measurable outcomes for our community.

We also intend to strengthen our partnerships. In response to identified needs, we will develop working relationships with other agencies in Bangladesh, enabling us to design and deliver further projects in collaboration with trusted local partners. This approach will support greater reach, improved service delivery, and more sustainable long-term impact.

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the CIO's financial activities during the year and of its financial position at the end of the year. In preparing financial statements that give a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and SORP have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities. The Trustees confirm that, to the best of their knowledge, there is no relevant information of which the Independent Examiner is unaware.

The Trustees further confirm that they have taken all necessary steps to ensure they are aware of all relevant financial information and that this information has been communicated to the Independent Examiner.

The Trustees are members of the charity, which entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

This report was approved by the Board of Trustees on 28 January 2026 and signed on their behalf by:



Sherwan Chowdhury
Trustee

APASEN INTERNATIONAL

Independent Examiner's Report to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the charity trustees on my examination of the accounts of APASEN International for the year ended 31 March 2025.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, this report, or the opinions I have formed.

Responsibilities and Basis of Report

As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

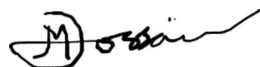
I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that, in any material respect:

1. Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the accounts give a "true and fair view," which is not considered part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



DELWAR HOSSAIN ACMA CGMA

Chartered Management Accountants

DEL & CO
277 Anlaby Road
Hull, HU3 2SE

Date 28 January 2026

APASEN INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income & Endowments:					
Donations and legacies	4	50,661	-	50,661	84,734
Charitable activities income	5	-	15,000	15,000	15,000
Total Income		50,661	15,000	65,661	99,734
Expenditure on:					
Raising funds		475	-	475	374
Charitable activities	6	63,295	15,000	78,295	97,390
Total Expenditure		63,770	15,000	78,770	97,764
Net Income for the year		(13,109)	-	(13,109)	1,970
Transfer between funds		-	-	-	-
Net Movement in funds		(13,109)	-	(13,109)	1,970
Reconciliation of funds:					
Funds brought forward		63,300	-	63,300	61,330
Funds carried forward		50,191	-	50,191	63,300

All activities derive from continuing operations

The notes attached on pages 12 to 17 form an integral part of these accounts.

APASEN INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

			2025	2024
	Notes	£	£	£
CURRENT ASSETS				
Cash at bank and in hand:		54,676	66,460	
Total current assets		54,676	66,460	
 CREDITORS: amounts falling due within one year	7	(4,485)	(3,160)	
 NET CURRENT ASSETS			50,191	63,300
 NET ASSETS TOTALS			50,191	63,300
 THE FUNDS OF THE CHARITY				
 Unrestricted Fund	8		50,191	63,300
			50,191	63,300

Approved by the board of trustees on 28 January 2026 and signed on their behalf by:



Sherwan Chowdhury
Trustee

The notes attached on pages 12 to 17 form an integral part of these accounts.

1 Accounting policies**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as grants and appeal income. Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Donated goods, facilities and services

Donated services and facilities including the use of premises, are recognised in the accounts at the value of the benefit received by the charity. Where the value of the gift can be measured reliably, these contributions are recorded as donation income at the point they are received, with a corresponding expense of the same value. This ensures that the accounts fully reflect the economic benefit provided to charity through donated resources.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

All creditors and provision arising from ongoing activities are included.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

The Trustees consider that the charity satisfies the conditions set out in Paragraph 1 of Schedule 6 to the Finance Act 2010 for UK Corporation Tax purposes. Accordingly, the charity is potentially exempt from taxation on income and capital gains falling within the provisions of 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 the charitable purposes of the organisation and not for any other purpose.

Value Added Tax (VAT) incurred by the charity is not recoverable and is therefore included within the relevant expense categories in the Statement of Financial Activities.

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Notes to the Accounts for the year ended 31 March 2025

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Donation and Legacies

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
	£	£	£	£
General donation	661	-	661	3,399
Grants from Trust and foundations	50,000	-	50,000	50,000
Gifts in Kind	-	-	-	31,335
Total Donation & Legacies	50,661	-	50,661	84,734

5 Income from charitable activities

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
	£	£	£	£
Grants from Trust and foundations	-	15,000	15,000	15,000
Total charitable activities income	-	15,000	15,000	15,000

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Notes to the Accounts for the year ended 31 March 2025

6 Charitable expenditure

6a Direct costs	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Programme staff	-	-	-	4,840
Programme development	-	-	-	13,628
Training and capacity building	-	-	-	4,213
Monitoring and evaluation	-	-	-	3,582
Advocacy and communications	-	-	-	2,862
Travel and Meetings	-	-	-	400
	-	-	-	29,525
6b Grants made to partners	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
APASEN International Bangladesh	54,980	15,000	69,980	58,110
	54,980	15,000	69,980	58,110
6c Support costs	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Office rent	5,150	-	5,150	6,560
Accounting services	2,742	-	2,742	2,740
Miscellaneous expenses	-	-	-	32
Governance costs:				-
<i>Independent Examiner's fee</i>	423	-	423	423
	8,315	-	8,315	9,755
Total charitable expenditures	63,295	15,000	78,295	97,390

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Notes to the Accounts for the year ended 31 March 2025

7 CREDITORS: amounts falling due within 1 year

	2025	2024
	£	£
Accruals	4,485	3,160
	<u>4,485</u>	<u>3,160</u>

8 Fund Analysis

2025	Balance 01 April 2024	Income	Expenditure	Balance 31 Mar 2025
	£	£	£	£
Unrestricted Funds				
Unrestricted revenue funds	63,300	50,661	(63,770)	50,191
Total unrestricted funds	<u>63,300</u>	<u>50,661</u>	<u>(63,770)</u>	<u>50,191</u>
Restricted Funds				
Phoenix School	-	15,000	(15,000)	-
Total restricted Fund	<u>-</u>	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>
Total funds	<u><u>63,300</u></u>	<u><u>65,661</u></u>	<u><u>(78,770)</u></u>	<u><u>50,191</u></u>

2024	Balance 01 Apr 2023	Income	Expenditure	Balance 31 Mar 2024
	£	£	£	£
Unrestricted Funds				
Unrestricted revenue funds	61,330	84,734	(82,764)	63,300
Total unrestricted funds	<u>61,330</u>	<u>84,734</u>	<u>(82,764)</u>	<u>63,300</u>
Restricted Funds				
Phoenix School		15,000	(15,000)	-
Total restricted Fund	<u>-</u>	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>
Total funds	<u><u>61,330</u></u>	<u><u>99,734</u></u>	<u><u>(97,764)</u></u>	<u><u>63,300</u></u>

Phoenix School:

The Neurodevelopmental Disabilities Centre operates under this project, providing essential health and education services to children with autism and learning difficulties. The Centre's work has been made possible through funding from the Phoenix School for Autism Charitable Trust. The service offers a structured, supportive environment where children can access specialist assessments, therapeutic interventions, and tailored learning programmes designed to promote

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Notes to the Accounts for the year ended 31 March 2025

their development and independence. The Centre also works closely with families, offering guidance and support to help them better understand and meet their child's needs. Through this integrated approach, the project continues to make a meaningful difference to the lives of children and their families.

9 ANALYSIS OF NET ASSETS BY FUNDS

	Unrestricted General	2025 Total
	£	£
At 31 Mar 2025		
Current assets	54,676	54,676
Current liabilities	(4,485)	(4,485)
Net assets	50,191	50,191

	Unrestricted General	2024 Total
	£	£
At 31 Mar 2024		
Current assets	66,460	66,460
Current liabilities	(3,160)	(3,160)
Net assets	63,300	63,300

11 Remuneration and payments to Trustees and persons connected with them

No trustees, nor any persons connected with them, received any remuneration from the charity or from any related entity. This reflects the charity's strong commitment to good governance, transparency, and the voluntary nature of trusteeship.

12 Related party transactions

During the year APASEN provided the following support to APASEN International for the running of the day centre and autistic schools.

Gifts in Kind	£Nil (2024: 31,335).
Cash donation	£50,000 (2024: 50,000)

13 Ultimate controlling party

The charity is governed by its legal members, who collectively hold ultimate responsibility for its oversight and strategic direction. In accordance with CIO regulations, each member has joint and several liability for the charity's debts. This structure ensures strong accountability and reinforces the shared commitment of members to the charity's effective and responsible management.