



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2024
Period end date

Period start date To 31st March 2025

Charity name: Asian Students Christian Trust CIO (Children of the Dump Manila)

Charity registration number:1198301

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The relief of poverty amongst Asian students and children.</p> <p>Children of the Dump (registered as Asian Students Christian Trust) provides education, family support and loving care to deprived children living in extreme poverty around the Payatas and San Isidro rubbish dump communities in Manila. During 2024 - 2025 we had over 300 children in our care; supported in different ways; some of whom have been neglected, abused or even abandoned. Since 1975 the supporters of Children of the Dump and our Filipino partner Asian Students Christian Foundation, have been giving young lives the chance to escape the cycle of poverty through education.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>During 2024-2025, our partner in Manila operated a residential children's home (Mango Tree House) a scholarship programme (Grapevine) and delivered early years education through the Cashew Tree School. These services are provided to children who live in communities near the dumpsites and around Mango Tree House.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>Trustees have the interests of our beneficiaries at the heart of each decision and discussion.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
		Organisations in the Philippines that:

Policy on grant making	Para 1.38	<p>Are registered and licensed to deliver appropriate services.</p> <p>Share the values and principles of the UK organisation.</p> <p>Commit to working in partnership and providing necessary monitoring information on the use of funds and quality of services.</p> <p>Individuals in receipt of services are selected by professionally qualified local staff based on their assessment of need.</p>
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<p>All Trustees are volunteers and take no expenses from the charity, even for trips to Manila which are all undertaken at their own expense.</p> <p>Non- Trustee volunteers have played an increasingly vital role in recent years, bringing new skill sets especially in social media and digital working. Increased emphasis has been placed on enhancing our engagement with Filipinos resident in the UK by engaging more volunteers from those communities.</p>
Other		

Achievements and Performance

	SORP reference	
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<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>This report relates to the Asian Students Christian Trust (Children of the Dump) Charitable Incorporated Organisation established on 1st July 2022 with all assets having transferred from the charity Asian Students Christian Trust which was wound up on 30th June 2022. The mission and values of the new organisation remain identical to those of its predecessor; Trustees considered a CIO to be a more efficient charity structure.</p> <p>Manila</p> <p>UK Trustees visited Manila services in January / February 2024. Trustees fund these visits themselves at no cost to the charity, they also pay ASCF for any costs they incur during the visit such as food.</p> <p>The relationship with ASCF is governed by an annual partnership agreement which details the respective roles and responsibilities of each organisation, the delivery objectives that year and information sharing requirements. This is an important two-way governance process in collaborative working.</p> <p>The environments for our communities have changed over the years but rubbish and scavenging remain at the heart of the local economy even though the massive Payatas dumpsite closed over 7 years ago. San Isidro dumpsite population has grown massively with hundreds of squatter shacks appearing in places that were raw jungle last time we visited. Unfortunately the infrastructure remains non-existent with no potable water, electricity or sewage systems in place. Local supporters of the charity worked hard to refurbish a pump in the heart of the community which now provides washing and cooking water for over 700 families. This community is the focus of service development for the charity. The dumpsite has been there for many years but it is only since the closure of Payatas that the number of scavenger families has exploded. We met people who have lived there for more than 18 years in extreme poverty. Many of the adults never went to school, are unable to read and write and the children's births have never been registered, meaning they were not eligible to go to school. The team have assisted families to get their children registered thus opening up future opportunities for them. There are no local schools apart from our satellite Cashew Tree early years facility so if a child is to get to any school after the age of 6, they have to pay for transport on a shared trike at 40 peso a day which is a massive proportion of a scavenger's daily wage.</p> <p>Fortunately, our main facilities are conveniently situated equi-distant between Payatas and San Isidro and can serve both communities as well as the nearby resettlement town of Kasiglahan which originally housed people evicted from their squatter shelters but has now grown beyond recognition</p>
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		<p>even with a MacDonalds fast food shop. Poverty remains a constant issue for all our communities.</p> <p>During the Trustee visit to ASCF in February 2024, concerns crystalised about the leadership of the operations. Steps taken resulted in the departure of two senior leaders and appointment of a new Executive Director and finance team through a consultancy organisation. Through this new leadership, concerns about the operational policies emerged and increasing levels of anxiety regarding lack of appropriate governance from the ASCF Board. The UK attempted to support but lost confidence in the existing board delivering appropriate action and requested their resignations if ongoing funding from the UK was to be provided. The new Executive Director led a process of identifying appropriately motivated and qualified individuals to form a new board of Trustees who held their first formal meeting in April 2025. To strengthen partnership and governance further, there is reciprocal attendance on both the Manila and UK boards.</p> <p>Historically, the UK has provided 90% of the operational costs of services with the remaining 10% raised locally in Philippines. Trustees in the UK are keen to support ASCF in its fundraising capability and delivery as they consider it will become increasingly important to raise a greater proportion of costs locally. The first meeting of the ASCF board in Manila jointly signed off a long-term funding plan with the UK which demonstrated the requirement for local income growth.</p> <p>Mango Tree House has provided a loving residential home for children from four years of age. The Mango children who re-integrated into families have continued to be monitored and supported throughout the year to ensure they remain safe and well. Their education has similarly been supported where necessary through the Grapevine scheme. We are really proud of this reintegration programme, despite the wonderful care delivered in Mango Tree House, research is clear that outcomes for children are consistently better if they are raised within a loving family environment. Our social workers did such a great job and it was wonderful to see the children thriving when we visited. The new ASCF director determined that as resident numbers in Mango continue to reduce, no new admissions would be made until the implementation of local fundraising was embedded.</p> <p>Grapevine has continued to increase the number of children supported, growing from 125 last year to 140 this year; allowing more children to be educated while living with their family. This support enables students to focus on their schooling and</p>
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		<p>avoids the need for the children to work scavenging to assist the family income. Children who succeed in education, will utilise their new earning power to support their siblings and family to also step-out from poverty. One child's life transformed thus impacts on many others. Saturday School is an important component of the scholarship program where Grapevine students come together at Mango Tree House, joining residents for additional tutorials, fun and social activities along with food and spiritual development. Parents also volunteer and these days really help to build a sense of common purpose and mutual support among the team and beneficiaries. Phrases used by beneficiaries included: Feeling part of a wider family that cares about you; Feeling valued and being given a chance to succeed; Having expectations that you will achieve your goals in life.</p> <p>Cashew Tree School, which was newly built on the Mango Tree House site in 2019, with two satellite facilities; one in Payatas and the other in San Isidro to keep the service as close to children's homes as possible and encourage parents to be more involved in helping the teachers. In total 175 students are enrolled. Each child gets the best possible start in their educational journey plus a nutritious daily meal as malnutrition is a common feature in the population. The San Isidro site came to fruition during the pandemic when the staff team partnered with parents, together with local supporters they created the make-shift school building which has operated for four years; the regulatory authorities have issued requirements that this site is unable to meet as the charity does not own the land and in future children will be transported to the main Cashew site.</p> <p>We are incredibly proud of all the children, their work ethic and enthusiasm for learning is inspirational. So many have seen their lives transformed by the support of the charity, affording them opportunities that would never have been possible before. The staff team in Manila under the auspices of ASCF continued to deliver loving care and professional dedicated expertise for our beneficiaries, We are indebted to them for their dedication.</p> <p>UK</p> <p>Under the new CIO, the drive to improve value from every penny continues alongside the enhanced use of digital communications with donors, supporters and the public. This year, we have continued to test innovative ideas and to learn from others experience to increase our fundraising power. Increasing involvement of more volunteers has been a priority this year, especially with our UK Filipino friends. We are grateful to people who stepped forward and have made such an impact on</p>
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	<p>being able to spread the message about the charity's work. The financial out-turn for the year is testament to everyone's efforts and of course to our wonderful loyal supporters.</p> <p>Communications</p> <p>The use of more digital communications has continued this year with video messages being shared between children and their sponsors. Introduction videos, Birthday and Christmas gifts are acknowledged with a video from the children who love making messages and sponsors found being able to see and hear their supported student really engaging, many making their own video in return. Monthly news sheets are sent to supporters via Mailchimp with dedicated updates for Church congregations also shared monthly. The priority placed on communication with donors is illustrated by the wonderful efforts of our UK Manager to achieve this is to be commended:</p> <p>Website optimisation has been taking place to enhance our positioning in internet searches which is appearing successful, attracting new supporters to our 'sponsor a child' page where details of children available for new sponsors are displayed. Paypal has been adopted to make donating smoother and simpler with less 'clicks' necessary and offering more refined choices to donors for specific projects.</p> <p>We have also continued our emphasis on the use of social media, participating in national campaigns. Our biggest effort focused on the Big Give Christmas Campaign where donations are match funded. 2024 proved successful thanks to the response by supporters, making it our biggest single fundraiser for the year. Social media coverage on Facebook and Instagram has increased thanks to the efforts of dedicated volunteer which has generated more followers and adoption from Filipino Facebook groups which has helped to spread messages and stories. Unfortunately the success of birthday fundraisers in previous years has not been repeated. Grant applications have not been prioritised this year due to the uncertainty around leadership in Manila and service strategy.</p> <p>Donors and supporters gave willingly and generously to ensure that the charity could continue to do its utmost to deliver its beneficiaries the best possible help and support.</p> <p>Trustees are excited for the future, aware of the challenges we face in the long term but optimistic that with the continued help of donors we can meet that challenge in partnership with our colleagues in Manila. Trustees are grateful to so many people – our donors, volunteers, churches, the staff team in</p>
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		Manila and especially the children who have all worked so hard to make the most of the opportunities afforded to them.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Income For the 2024/2025 year our total income was £185,029.59. This was £7,412.59 over budget. This is an excellent result. It is also an increase on 2023/24 when our income was £178,555.06.</p> <p>UK Expenditure For the 2024/25 year our total UK expenditure was £34,556.91. This was £3,566.91 over budget due to the back payment of pension as well as various other expenses being marginally higher than anticipated. UK Expenditure in 2023/24 was £33,738.36. When you remove the pension back pay which should have been in 2023/24, we have seen a decrease in expenditure in the UK over the last 12 months.</p> <p>Philippines Expenditure Including the Interim costs, we have spent £176,875.47 in the Philippines this year. If you remove those expenses the money sent was £159,503.01. This is significantly under the original budget by £48,738.17 due to favourable exchange rates and a reduction in funds required towards the end of the year. This is also a decrease from last years figure of £247,995.35.</p> <p>Expenditure Summary This year in total the charity had expenses of £211,432.38, this is a reduction from the previous year's figure of £281,733.71.</p> <p>Cash Position Cash balances at the end of the year were £344,510.75. This is a reduction of £26,364.63 over the year.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Trustees believe it is essential to hold reserves to allow service changes in Manila to be made in a managed process should income levels fall substantially.</p> <p>Trustees calculate the target level of free reserves each financial year based on the approved budget for the next year, the general economic climate, exchange rate and trends in charity giving. The target free reserves for the year were £70,000</p>
Amount of reserves held	Para 1.22	<p>March 2025 there are restricted funds of £7000 and designated reserves of £236,000 leaving the unrestricted reserves of £101,510 close to target levels. The designated reserves are for service sustainability over the next couple of years</p>

		to enable ASCF to embed their local fundraising processes.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO from July 2022.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Board selection.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Asian Students Christian Trust
Other name the charity uses	Children of the Dump – Manila
Registered charity number	1198301
Charity's principal address	High Cross Church Knoll Rd Camberley Surrey GU15 3SY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kay Mackay	Chair		
2	Alison Jean Morey	Vice Chair		
3	John Wenger	Treasurer	1.4.2023 – 18.10.2023	
4	Lydia Janet Osmond-Davis			
5	Fred Little			
6	David Regan			
7	Michael James Kelly			
8	Mark Fryer	Treasurer		
9	Benet Fryer			

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

John Busby Charity Manager

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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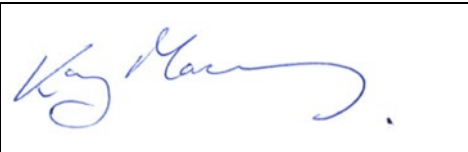
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Kay Mackay	
Position (eg Secretary, Chair, etc)	Chair	
Date		



ASIAN STUDENTS CHRISTIAN TRUST			Charity No (if any)	1198301	CC17a
Annual accounts for the period					
Period start date	01/04/2024	To	Period end date	31/03/2025	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	
Voluntary income		S01	135,738	1,989	-	137,727	135,865
Activities for generating funds		S02	36,297	-	-	36,297	40,532
Investment income		S03	11,005	-	-	11,005	2,158
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	183,041	1,989	-	185,030	178,555
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	15,477	-	-	15,477	16,781
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	159,503	-	-	159,503	244,415
Governance costs		S11	36,534	-	-	36,534	20,187
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	211,514	-	-	211,514	281,383
Net incoming/(outgoing) resources before transfers		S14	- 28,474	1,989	-	- 26,485	- 102,828
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 28,474	1,989	-	- 26,485	- 102,828
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 28,474	1,989	-	- 26,485	- 102,828
Total funds brought forward		S20	364,625	6,371	-	370,996	473,824
Total funds carried forward		S21	336,151	8,360	-	344,511	370,996

Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	285,678
Cash at bank and in hand	B08	101,511	243,000	-	344,511	85,318
Total current assets	B09	101,511	243,000	-	344,511	370,996
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
Net current assets/(liabilities)	B11	101,511	243,000	-	344,511	370,996
Total assets less current liabilities	B12	101,511	243,000	-	344,511	370,996
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	101,511	243,000	-	344,511	370,996
Funds of the Charity						
Unrestricted funds	B16	101,511			101,511	228,625
	B17	-			-	-
Restricted income funds (Note 13)	B18		243,000		243,000	142,371
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	101,511	243,000	-	344,511	370,996
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval		

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

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 Accounting Standards;
- or
- and with the Charities Act.

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 Financial Reporting Standards for Smaller Enterprises (FRSSE);

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations and gifts	102,278	107,966
	Gift aids	21,949	22,899
	Legacies	12,500	5,000
	Grants	1,000	-
		-	-
	Total	137,727	135,865
Activities for generating funds	Fundraising activities	36,297	40,532
		-	-
		-	-
		-	-
		-	-
	Total	36,297	40,532
Investment income	Interest income	11,005	2,158
		-	-
		-	-
		-	-
		-	-
	Total	11,005	2,158
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs	Fundraising costs	15,477	16,781
		-	-
		-	-
		-	-
		-	-
	Total	15,477	16,781
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	Sister charity in Manila	155,767	240,835
	Child gifts	3,736	3,580
		-	-
		-	-
		-	-
	Total	159,503	244,415
Governance costs	Administrative expenses - London	19,162	20,187
	Administrative expenses - Manila	17,372	-
		-	-
	Total	36,534	20,187

Section C**Notes to the accounts****(cont)****Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Sister charity in Manila	171,115	-	-	171,115
Child gifts	3,736	-	-	3,736
Other administrative expenses	-	-	36,663	36,663
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	174,851	-	36,663	211,514

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
NONE	NONE
NONE	NONE
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
NONE	NONE
NONE	NONE

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	26,153	26,225
Employer's National Insurance costs	4,542	177
Pension costs	-	-
Total staff costs	30,696	26,402

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	0.5	0.5
Charitable Activities	0.3	0.3
Governance	-	-
Other	-	-
Total	1	1

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C	Notes to the accounts	(cont)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Support to sister charity in Manila	159,503	244,415
	-	-
	-	-
	-	-
	-	-
	-	-
Total	159,503	244,415

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Section C**Notes to the accounts****(cont)****Note 13 Endowment and restricted income funds***Please complete this section if the charity has any endowment or restricted income funds.***13.1 Funds held****Please give a brief description of any of the following type of funds held by the charity:**

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Cashew Running Costs	R	Reserve of dedicated donations made to support ongoing running costs of Cashew Tree School in case of unexpected increase in operational costs
Mango Running Costs	R	Reserve of dedicated donations made to support ongoing running costs of Mango Tree House in case of unexpected increase in operational costs

13.2 Movements of major funds*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Cashew Running Costs	720	-	-	-	-	720
Mango Running Costs	5,651	-	-	-	-	5,651
Overspend 24/25	65,000			- 65,000		-
Overspend 25/26	50,000	-	-	85,000	-	135,000
Capital Reserve 25		-	-	25,000	-	25,000
Mango Extension 24/25	51,000			- 51,000		-
Mango Extension 25/26	50,000	-	-	- 25,000	-	25,000
Profit	20,000	-	-	-	-	20,000
Grapevine Expansion		-	-	31,000	-	31,000
General Reserve	128,625	185,030	- 211,515	-	-	102,140
Total Funds	370,996	185,030	- 211,515	-	-	344,511

13.3 Transfers between funds*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount
Mango Extension	Overspend	Mango Extension costs are not as high as anticipated, now move to a general dedicated reserve for anticipated overspend if local fundraising	20,000
Mango Extension	Capital Reserve	Dedicated reserve to fund anticipated essential building repairs	25,000
Mango Extension	Grapevine Expansion	Dedicated reserve to accommodate move in numbers of beneficiaries from Mango to Grapevine projects in line with Family reintegration programme	31,000

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Section C	Notes to the accounts	(cont)
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Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

14.1 Remuneration and benefits



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
THE ASIAN STUDENTS CHRISTIAN TRUST

On accounts for the year
ended

31 March 2025

Charity no
(if any)

1198301

Set out on pages

SOFA, Balance Sheet, Notes to accounts

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

Responsibilities and
basis of report

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the 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 a matter considered as part of an independent examination.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

13/01/2026

Name:

Matthew Wavish

Relevant professional

ICAEW ACA

qualification(s) or body
(if any):

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Address:

8 Challenor Close

Finchampstead, Wokingham

RG40 4UJ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of
any items that the
examiner wishes to
disclose.

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