

**Charity Registration No. 1059353**

**Company Registration No. 3279108 (England and Wales)**

**APNA GHAR 1995 LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# APNA GHAR 1995 LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr M I Saddal Mrs T Pattni Mr K Singh
<b>Secretary</b>	Mr M I Saddal
<b>Charity number</b>	1059353
<b>Company number</b>	3279108
<b>Principal address</b>	21/22 Clevedon Road Balsall Heath Birmingham B12 9HD
<b>Registered office</b>	Old Bank Chambers 582-586 Kingsbury Road Erdington Birmingham B24 9ND
<b>Auditor</b>	Trevor Jones & Co Old Bank Chambers 582-586 Kingsbury Road Erdington Birmingham B24 9ND

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# APNA GHAR 1995 LIMITED

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# **APNA GHAR 1995 LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their annual report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, applicable law and both the Companies Act 2006, the Statement Of Recommended Practice and new public benefit reporting requirements.

### **Objectives and activities**

The charity was incorporated on 15 November 1996 (No. 3279108) and is registered in England. The company obtained registered charity status on 21 November 1996 (No. 1059353). The principal trading address is 21-22 Clevedon Road, Balsall Heath, Birmingham, B12 9HD.

Apna Ghar (meaning our house), was set up to meet the physical, cultural and psychological needs of south Asian Elders. Apna Ghar is a day centre providing day care for south Asian men and women who are physically disabled and frail. It offers a high standard of specialised care, comfort and support, with its main objectives being to provide a bright and attractive environment, to devise a support plan in conjunction with the individual attendee to meet assessed needs, to provide a variety of activities within the centre and the community taking into account individual preferences, to monitor the effectiveness of activities by consultation with attendees and staff and to encourage attendees to be involved in the running of their services.

Apna Ghar is a multi-faith centre providing day care to the elderly, disabled, critical and vulnerable people from the community. The Centre was initially established by hiring premises on Clifton Road in Balsall Heath and was run by volunteers. Later the Local Authority started providing financial assistance to meet part of the running expenses.

Due to financial restraints imposed by the local authority funding has been substantially reduced over the years. The Management of the centre has been required to find alternative methods of generating income in order for the charity to continue.

Future funding is uncertain given both Government and Local Authority cuts, charities in this sector were told that they should be self funding by 2020 and so Apna Ghar have looked at ways of developing additional income streams.

# **APNA GHAR 1995 LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

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The Centre is multi faith without any discrimination on racial, cultural or Gender grounds. We offer a specialised range of services to support and encourage people of faiths and culture to mingle with each other. This will encourage harmony between different faiths, cultures and genders. On numerous occasions the centre has been praised for our outreach projects. We tailor the requirements to the individual's ability and our team are multilingual and so can converse in various south Asian languages. Apna Ghar provides outstanding meals using freshly prepared ingredients which enable us to provide halal non vegetarian, vegetarian and any special requirements. The clients are encouraged to converse with each other, share their experiences and nostalgia. This assists to alleviate loneliness of the users who live on their own. The users are also encouraged to take part in various activities, including physical activities. The centre is a prevention entity and involvement in physical activities does not only sustain their mobility but also assists in improving their health.

The majority of our clients are critical and vulnerable and are referred to us by Birmingham Social Service Department or by other local authorities such as Solihull. There are other clients who are private citizens and they come to the Centre on a walk in basis.

### **Development**

The Centre is under an obligation to provide quality service and facilities. For this purpose we are striving to develop the Organisation. For this purpose we propose to carry out following plans subject to availability of funds:

Work on the HUB room could not be commenced due to insufficient funds as other work was given priority. Covid19 has further aggravated our financial position and situation will be reviewed after lockdown and opening of the Centre.

Work on canopy was completed in March 2020. Full disabled access could not be provided and situation to be reviewed in the next fiscal year.

Work on extension to be used as Dementia Centre was completed in the financial year ending 31st March 2020. However, the premises have not been put into operation due to Covid19.

The Charity had earmarked funds for the following projects:-

1. Furnish Dementia Centre- Approx. £10,000.00
2. Purchase kitchen appliances and equipment- Approx. £10,000.00.
3. Improve kitchen facilities— this could not be done in 2019/20 due to lack of funding as there was substantial reduction in grant from local authority – Approx. £15,000.00.
4. Replace office furniture- Approx. £5,000.00

Obviously Coronavirus struck the country shortly before last year end, which forced the Centre to close, during the period post lockdown we have been maintaining contact with our members. This has been by phone ensuring people have regular contact and by delivering meals to some members. We have also delivered shopping when required.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The centre will continue to strive to rehabilitate the asian elders and to develop their well being, alleviate loneliness and serve as a prevention centre. The centre will continue to improve the environment for its service users by renovating and further developing the large facility that the centre occupies. It will continue to develop the communities around it so that the image of care work is improved, and to continue to train care workers in order to provide the correct care requirements for its users.

# **APNA GHAR 1995 LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

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### **Achievements and performance**

The charity has worked hard to maintain rental income from the East Wing units to ensure a significant funding source other than the council. Efforts have been made to review overheads and improve collection of funds.

### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year, with further expenditure anticipated on the improvement and renovation of the premises.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The directors conduct an annual review of the risks the charity may face and implement procedures designed to minimise any potential impact on the charity should those risks materialise.

### **Structure, governance and management**

The charity is a company limited by guarantee and does not have a share capital, the extent of the liability of each member on a winding up is limited to £1.

The objects are to relieve the elderly, primarily those of Asian origin or descent living in the Birmingham area, by the provision of a Day Care Centre. Also the advancement of education of carers and to provide training to individuals and organisations who are at the point of delivering care to Asian elderly people. The Centre welcomes clients from other races and all users are treated equally irrespective of race, colour, religion and gender.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim of each fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund.

Birmingham City Council require that under the conditions the Day Care Centre Grant advanced from the City should be treated as a restricted fund.

Monie Virdee was the centre manager and is in charge of the day to day activities of the day centre.

The trustees, some of whom are directors who served during the year were:

Mr S P Goel (Deceased 11 May 2021)

Mr M I Saddal

Mrs T Pattni

Mr K Singh

As stated in the constitution of Apna Ghar (1995) Limited there will be between 4 to 15 trustees, from which the consultation committee will appoint 4 as members of the management committee. The Board of Trustees should also include at least 2 members from each faith, regardless of their disabilities.

New trustees undergo an orientation day to brief them in their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity, during the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

# **APNA GHAR 1995 LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2021***

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The charity is a single organisation.

The trustees have considered the most appropriate policy for investing funds and have found the Business Reserve account meets their requirements to generate income and yet still have ready access to funds.

### **Auditor**

A resolution proposing that Trevor Jones & Co be reappointed as auditors of the centre will be put to the members.

### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees report was approved by the Board of Trustees.

Mr M I Saddal

**Director**

23 November 2021

# **APNA GHAR 1995 LIMITED**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees, who are also the directors of Apna Ghar 1995 Limited for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# APNA GHAR 1995 LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF APNA GHAR 1995 LIMITED

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#### Opinion

We have audited the financial statements of Apna Ghar 1995 Limited (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 the provisions available for small entities. 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

#### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees report has been prepared in accordance with applicable legal requirements.

# **APNA GHAR 1995 LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF APNA GHAR 1995 LIMITED**

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### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's 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.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# **APNA GHAR 1995 LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF APNA GHAR 1995 LIMITED**

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### **Use of our report**

This report is made solely to the charitable company's members, 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 charitable company's members those matters we are required to state to them in an auditors' 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 company and the charitable company's members 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 Trevor Jones & Co**

23 November 2021

**Chartered Accountants**  
**Statutory Auditor**

Old Bank Chambers  
582-586 Kingsbury Road  
Erdington  
Birmingham  
B24 9ND

# APNA GHAR 1995 LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	912	-	912	3,590
Charitable activities	4	-	40,000	40,000	68,476
Other trading activities	5	78,300	-	78,300	90,012
Other income		64	43,695	43,759	38,849
Other income	6	21,158	23,612	44,770	320
<b>Total income</b>		<b>100,434</b>	<b>107,307</b>	<b>207,741</b>	<b>201,247</b>
<b><u>Expenditure on:</u></b>					
Cost of sales	7	-	1,159	1,159	10,844
Charitable activities	8	4,325	161,636	165,961	183,972
Other	11	-	-	-	4
<b>Total resources expended</b>		<b>4,325</b>	<b>162,795</b>	<b>167,120</b>	<b>194,820</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>96,109</b>	<b>(55,488)</b>	<b>40,621</b>	<b>6,427</b>
Gross transfers between funds		(3,847)	3,847	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>92,262</b>	<b>(51,641)</b>	<b>40,621</b>	<b>6,427</b>
Fund balances at 1 April 2020		372,229	541,210	913,439	907,012
<b>Fund balances at 31 March 2021</b>		<b>464,491</b>	<b>489,569</b>	<b>954,060</b>	<b>913,439</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# APNA GHAR 1995 LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		858,751		790,420
<b>Current assets</b>					
Debtors	13	31,678		28,270	
Cash at bank and in hand		259,728		245,264	
		<u>291,406</u>		<u>273,534</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(27,161)</u>		<u>(10,747)</u>	
Net current assets			264,245		262,787
<b>Total assets less current liabilities</b>			<u>1,122,996</u>		<u>1,053,207</u>
<b>Creditors: amounts falling due after more than one year</b>	15		(168,936)		(139,768)
<b>Net assets</b>			<u><u>954,060</u></u>		<u><u>913,439</u></u>
<b>Income funds</b>					
General restricted funds		-		51,641	
Revaluation reserve		<u>489,569</u>		<u>489,569</u>	
	17		489,569		541,210
Unrestricted funds			<u>464,491</u>		<u>372,229</u>
			<u><u>954,060</u></u>		<u><u>913,439</u></u>

The financial statements were approved by the Trustees on 23 November 2021

Mr M I Saddal  
Trustee

Company Registration No. 3279108

# APNA GHAR 1995 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Apna Ghar 1995 Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Old Bank Chambers, 582-586 Kingsbury Road, Erdington, Birmingham, B24 9ND.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grant income is recognised in the period to which it relates to.

# APNA GHAR 1995 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to the category. Where costs can not be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of the resources.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures, fittings & equipment	25% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# APNA GHAR 1995 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



# APNA GHAR 1995 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Donations and gifts	912	3,590

### 4 Charitable activities

	Grants received 2021 £	Grants received 2020 £
Grants received	40,000	45,548
Other income	-	22,928
	40,000	68,476
Analysis by fund		
Unrestricted funds	-	22,928
Restricted funds	40,000	45,548

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Other trading income activities	78,300	89,506
Trading activity income: other	-	506
Other trading activities	78,300	90,012

# APNA GHAR 1995 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 6 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021 £	2021 £	2021 £	2020 £
Other income	21,158	-	21,158	320
Grant income	-	23,612	23,612	-
	<u>21,158</u>	<u>23,612</u>	<u>44,770</u>	<u>320</u>

### 7 Cost of sales

	Restricted funds	Restricted funds
	2021 £	2020 £
<u>Cost of sales</u>		
Cartons and lids	62	1,882
Food purchases	1,097	8,962
	<u>1,159</u>	<u>10,844</u>
Cost of sales	<u>1,159</u>	<u>10,844</u>

# APNA GHAR 1995 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 8 Charitable activities

	Charitable Expenditure £	Total 2021 £	Total 2020 £
Staff costs	82,934	82,934	96,603
Depreciation and impairment	23,883	23,883	22,450
Rates	633	633	4,366
Insurance	3,546	3,546	5,451
Heat and light	10,367	10,367	29,170
Repairs and maintenance	20,763	20,763	8,109
Postage and stationery	1,922	1,922	1,491
Telephone and fax	2,577	2,577	2,638
Motor expenses	2,744	2,744	2,745
Travelling expenses	5	5	445
Legal and professional	4,209	4,209	5,708
Payroll preparation	1,440	1,440	870
Auditors remuneration	3,700	3,700	3,020
Sundry expenses	6,887	6,887	357
Bank charges	351	351	549
	<u>165,961</u>	<u>165,961</u>	<u>183,972</u>
	<u>165,961</u>	<u>165,961</u>	<u>183,972</u>
<b>Analysis by fund</b>			
Unrestricted funds	4,325	4,325	2,336
Restricted funds	161,636	161,636	181,636
	<u>165,961</u>	<u>165,961</u>	<u>183,972</u>

The depreciation charge for the year was £28,623 (2020 - £27,190).

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

None of the trustees (or any persons connected with them) received any remuneration during the year. Trustees expenses amounting to £0 (2020 - £0) were reimbursed.

# APNA GHAR 1995 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Management & administration	4	2
Care & kitchen staff	3	6
Total	<u>7</u>	<u>8</u>

#### Employment costs

	2021 £	2020 £
Wages and salaries	82,791	95,342
Social security costs	-	1,097
Other pension costs	143	164
	<u>82,934</u>	<u>96,603</u>

There were no employees whose annual remuneration was more than £60,000.

### 11 Other

	Total £ 2021	Restricted funds 2020
Net loss on disposal of tangible fixed assets	-	4

# APNA GHAR 1995 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 12 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	937,993	63,252	26,000	1,027,245
Additions	46,981	9,764	40,209	96,954
At 31 March 2021	984,974	73,016	66,209	1,124,199
<b>Depreciation and impairment</b>				
At 1 April 2020	155,042	59,033	22,750	236,825
Depreciation charged in the year	19,231	3,631	5,761	28,623
At 31 March 2021	174,273	62,664	28,511	265,448
<b>Carrying amount</b>				
At 31 March 2021	810,701	10,352	37,698	858,751
At 31 March 2020	782,951	4,219	3,250	790,420

All assets are held for direct charitable purposes.

### 13 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	7,111	10,570
Other debtors	881	-
Prepayments and accrued income	23,686	17,700
	31,678	28,270

### 14 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		622	986
Deferred income	16	18,910	4,740
Trade creditors		355	-
Other creditors		1,266	-
Accruals and deferred income		6,008	5,021
		27,161	10,747

# APNA GHAR 1995 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 15 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Deferred income	16	120,858	120,758
Other creditors		48,078	19,010
		<u>168,936</u>	<u>139,768</u>

### 16 Deferred income

	2021 £	2020 £
Arising from government grants	158,678	130,238
Other deferred income	(18,910)	(4,740)
	<u>139,768</u>	<u>125,498</u>

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Current liabilities	18,910	4,740
Non-current liabilities	120,858	120,758
	<u>139,768</u>	<u>125,498</u>

# APNA GHAR 1995 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
Property maintenance fund	51,641	107,307	(158,948)	-
Revaluation reserve	489,569	-	-	489,569
	<u>541,210</u>	<u>107,307</u>	<u>(158,948)</u>	<u>489,569</u>

Restricted Funds are comprised of the following funds:

#### Property Maintenance Fund

This fund is being held in the anticipation of future repairs to be carried out on the property.

A large proportion of the balance remaining on this fund has been used in the project to extend the lounge area together with the completion to the infrastructure to the East Wing which will continue in the next financial year. Further details can be found in the Trustees report.

### 18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	-	858,751	858,751	-	790,420	790,420
Current assets/ (liabilities)	464,491	(200,246)	264,245	372,229	(109,442)	262,787
Long term liabilities	-	(168,936)	(168,936)	-	(139,768)	(139,768)
	<u>464,491</u>	<u>489,569</u>	<u>954,060</u>	<u>372,229</u>	<u>541,210</u>	<u>913,439</u>