

BIRMINGHAM ASIAN RESOURCE CENTRE

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END
31 March 2024

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TRUSTEES' REPORT

Introduction The Birmingham Asian Resource Centre (BARC) continues to be a key social welfare agency that serves the wider Black and Minority Ethnic (BME) communities of Birmingham. Our mission remains focused on providing essential support, guidance, and services in a range of Asian languages including Punjabi, Hindi, Urdu, and Bengali. This multilingual approach allows us to offer culturally sensitive services to the community. Throughout 2023, we provided assistance through advice, home visits, outreach, and by representing the community in collaboration with other agencies.

Achievements and Performance in 2023 This year presented significant challenges as many in our community faced increased hardships due to the cost of living crisis. With rising energy bills, food and fuel prices, and prescription charges, the decline in clients' morale and mental health was palpable. BARC's services became more crucial than ever in addressing pressing issues like men's mental health, women's health (with a focus on breast cancer awareness and peri-menopause), and the plight of hidden carers and older adults.

A key issue we addressed in 2023 was the financial abuse of older adults, many of whom are living in inadequate housing and forced to make difficult choices between heating and eating. These struggles underscored the urgent need for the Centre's continued work in providing both practical and emotional support to the most vulnerable.

Supporting the Community BARC served around 4,000 people this year, with services extending to key programmes such as badminton for youth, in partnership with "Sports England". However, we regret to announce the conclusion of our Golden Age Warm Hub programme, supported by Independent Age Grant. Despite this, our partnerships with Thrive Together, Cadent Foundation, Heart of England, Lottery Funding, National Energy Action, and the Canal and River Trust enabled us to deliver valuable services and projects, including those targeting youth, older adults, and hidden carers.

Challenges and Response Operating with a small team and the vital assistance of volunteers, delivering our broad range of programmes under significant resource constraints has been demanding. Nonetheless, the unwavering dedication of our staff, volunteers, and partners ensured that BARC continued to meet its objectives, offering confidential, impartial, and culturally relevant services to the community.

Looking Ahead: Future Strategy We aim to expand our **Information, Advice, and Guidance (IAG) services**, which remain central to our work. Alongside this we will continue our mission of "improving health and wellbeing, instilling dignity and respect." Moving forward, we will continue to operate from our primary location on Lozells Road and our secondary hub at St Silas Church. A major focus for the future will be supporting our aging population, who are living longer but not necessarily healthier lives. Ensuring they have access to services that improve their lifestyle and wellbeing will be a priority.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2024

We have strengthened our team with the addition of a Business Development Officer whose focus is ensuring the long-term sustainability of the Centre. This marks a strategic step forward in our journey towards becoming more self-sufficient while continuing to provide top-tier advice and guidance.

Conclusion We extend our deepest gratitude to the trustees, our funders, partners, and volunteers for their invaluable support throughout 2023-2024. Their contributions have been integral to our ability to serve the community and address the evolving needs of Birmingham's BME population. As we move into 2025, BARC remains committed to enhancing the health, dignity, and wellbeing of the community.

IMPACT STATEMENT

We provide vital support to disadvantaged and deprived individuals from Birmingham's diverse South Asian communities, one of the largest in the UK. Despite their significant contributions to the city's cultural and economic fabric, many face persistent socio-economic challenges. High unemployment, low wages, and overcrowded housing conditions are common, while barriers like language and cultural differences limit access to education and healthcare. These struggles are compounded by discrimination and social isolation, often leading to mental health issues. Yet, the community remains resilient, preserving its heritage and seeking better opportunities.

From April 2023 to March 2024, we supported 2,032 individuals

- Gender Breakdown: 1,107 males, 925 females
- Disability/Health Issues: 418 males, 749 females
- Over 55s: 1,402 individuals
- Living Alone or Isolated: 914 individuals

From April 2024 to September 2024, 2,089 people accessed our services

- Gender Breakdown: 832 males, 1,257 females
- Over 55s: 784 individuals
- Disability/Health Issues: 565 males, 904 females
- Living Alone or Feeling Isolated: 982 individuals (a record high in just 6 months)

In terms of advice services, we delivered:

- April 2023 - March 2024: 489 sessions
- April 2024 - September 2024: 623 sessions

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2024

Our efforts to support income maximization and debt management have been crucial:

- April 2023 - March 2024: £229,000 in income generated, £39,732 in debt managed
- April 2024 - September 2024: £305,285 in income generated, £174,600 in debt managed

The growing demand for our services reflects these communities' urgent and increasing needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, memorandum and articles of association, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Trustees

Mr Muhammad Idrish

Mr Muhammad Imtious Sheikh

Mr Sobur Khan

Mr Umar Khurram (resigned May 2024)

Mrs Nighet Nisa

Mr Haroon Majid

Mr Noel Castellino (joined July 2024)

Company Secretary

Ms Juma Begum

Company Registered Number

04351686 (England and Wales)

Charity Registered Number

1093110

Registered Office

First Floor, 149 Lozells Road, Birmingham,
England, B19 2TP

Independent Examiner:

Marneros Marcus & Co

Hagley Court

40 Vicarage Road, Edgbaston

Birmingham, West Midlands

B15 3EZ



INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 March 2024

Independent examiner's report to the trustees of Birmingham Asian Resource Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

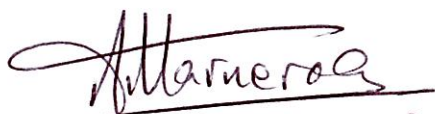
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a member of the ACCA, which is one of the listed bodies. 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.


ANDREAS MARNEROS


MARNEROS MARCUS & CO
Chartered Certified Accountants
First Floor, Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
B15 3EZ

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds - General £	Unrestricted funds - Designated £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:						
Donations and legacies	2	4,980.00	-	187,593.00	192,573.00	151,756.50
Investments	3	5,642.47	-	-	5,642.47	1,100.81
Total		10,622.47	-	187,593.00	198,215.47	152,857.31
Expenditure on:						
Raising funds		-	-	-	-	30,987.00
Charitable activities	4	-	-	79,959.70	79,959.70	38,583.20
Support Costs	5	-	-	22,329.95	22,329.95	-
Other	6	944.00	-	939.71	1,883.71	34,691.51
Total		944.00	-	103,229.36	104,173.36	104,261.72
Net income/(expenditure)		9,678.47	-	84,363.64	94,042.11	48,595.59
Net movement in funds		9,678.47	-	84,363.64	94,042.11	48,595.59
Reconciliation of funds:						
Total funds brought forward		562,240.81	-	75,928.28	638,169.09	589,573.50
Apportionment of designated funds		-400,000.00	400,000.00	-	-	-
Total funds carried forward		171,919.28	400,000.00	160,291.92	732,211.20	638,169.09

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Tangible assets	7	7,552.85	-	7,552.85	8,496.85
Total fixed assets		7,552.85	-	7,552.85	8,496.85
Current assets					
Debtors	8	25,419.00	1,000.00	26,419.00	26,419.00
Cash at bank and in hand	9	535,520.64	210,426.25	745,946.89	637,017.39
Total current assets		560,939.64	211,426.25	772,365.89	663,436.39
Creditors: amounts falling due within one year	10	-	22,288.54	22,288.54	8,345.15
Net current assets/(liabilities)		560,939.64	189,137.71	750,077.35	655,091.24
Total assets less current liabilities		568,492.49	189,137.71	757,630.20	663,588.09
Provisions for liabilities		(25,419.00)	-	(25,419.00)	(25,419.00)
Total net assets or liabilities		593,911.49	189,137.71	783,049.20	689,007.09
Funds of the Charity					
Unrestricted funds	11	577,204.52		577,204.52	562,240.81
Restricted income funds	11		140,553.14	140,553.14	75,928.28
Endowment funds	11			-	-
Total funds		577,204.52	140,553.14	717,757.66	638,169.09

The financial statements were approved by the Board on 23-Dec-2024 and signed on its behalf by:



Mr Muhammad Imtious Sheikh
Trustee

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

1.1 Accounting Policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)',

Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly

attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions

arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Grants received

Some of the grants received have been recognised over the life of the grant. However, in most cases the grant is recognised in the income and expenditure account upon receipt,

1.2 Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)',

Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted income funds	Total funds 2024	Total funds 2023
	£	£	£	£
General grants provided by Government/other charities	4,980.00	187,593.00	192,573.00	151,756.50
	<u>4,980.00</u>	<u>187,593.00</u>	<u>192,573.00</u>	<u>151,756.50</u>

3 Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Interest income	5,642.47	5,642.47	1,100.81
	<u>5,642.47</u>	<u>5,642.47</u>	<u>1,100.81</u>

4 Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Legal/professional fees	-	5,796.20
Staff costs	70,762.70	-
Support Costs	9,197.00	32,787.00
	<u>79,959.70</u>	<u>38,583.20</u>

5 Support Costs

	Total funds 2024	Total funds 2023
Analysis	£	£
Advertising and marketing	145.00	-
Printing and stationery	426.00	-
Rent collection, property repairs and maintenance charges	12,344.11	-
Charity running costs	6,944.84	-
Legal/Professional fees	670.00	-
Accountants fees	1,800.00	1,800.00
	<u>22,329.95</u>	<u>63,774.01</u>

6 Other Expenditure

	Unrestricted funds	Restricted income funds	Total funds 2024	Total funds 2023
Analysis	£	£	£	£
Other Expenditure	-	939.71	939.71	33,747.51
Depreciation Charge for the Year - Fixtures & Fittings	944.00	-	944.00	944.00
	<u>944.00</u>	<u>939.71</u>	<u>1,883.71</u>	<u>34,691.51</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

7 Tangible Fixed Assets**7.1 Cost or valuation**

	Fixtures & Fittings
	£
At 01 April 2023	22,861.20
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2024	<u>22,861.20</u>

7.2 Amortisation and impairments

	Fixtures & Fittings
	£
At 01 April 2023	14,364.35
Additions	944.00
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2024	<u>15,308.35</u>

7.3 Net book value

	Fixtures & Fittings
	£
At 01 April 2023	8,496.85
At 31 March 2024	<u>7,552.85</u>

8 Debtors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Trade debtors	25,419.00	25,419.00
Other debtors	1,000.00	1,000.00
	<u>26,419.00</u>	<u>26,419.00</u>

9 Cash at bank and in hand

	General	Designated	Restricted	Total funds 2024	Total funds 2023
	£	£	£	£	£
Designated and reserves	135,520.64	400,000.00	-	535,520.64	637,017.39
Current account	-	-	210,426.25	210,426.25	-
				<u>745,946.89</u>	<u>637,017.39</u>

10 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Trade creditors	584.00	-
Accruals and deferred income	6,968.00	5,168.00
Taxation and social security	11,549.92	3,177.15
Other creditors	3,186.62	-
	<u>22,288.54</u>	<u>8,345.15</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

11 Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted Fund	26,316.81	4,980.00	(3,484.00)	-	-	27,812.81
Restricted Fund	7,825.24	187,593.00	(98,889.36)	-	-	96,528.88
	535,924.00	-	-	-	-	535,924.00
Restricted income funds						
	53,649.50	-	-	-	-	53,649.50
Total	623,715.55	192,573.00	(102,373.36)	-	-	713,915.19

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted Fund	-	27,260.81	(944.00)	-	-	26,316.81
Restricted Fund	-	125,596.50	(117,771.26)	-	-	7,825.24
	535,924.00	-	-	-	-	535,924.00
Restricted income funds						
	53,649.50	-	-	-	-	53,649.50
Total	589,573.50	152,857.31	(118,715.26)	-	-	623,715.55

11.3 Transfers between funds

This Year

Amount
£

Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

Amount
£

Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

