

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED

**COUNCIL OF MANAGEMENT AND TRUSTEES
REPORT AND ACCOUNTS
For the year ended 31st March 2021**

CHARITY COMMISSION
FIRST CONTACT

30 DEC 2021

ACCOUNTS
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1098917

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED

ANNUAL REPORT AND ACCOUNTS

For the year ended 31st March 2021

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SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Information on Trustees and Professional Advisers
For the year ended 31st March 2021

Reference and Administrative Details of the Charity, its Trustees and Advisers

Sandwell Asian Family Support Service (also known as SAFS) is a registered charity (1989) and Company Limited by Guarantee (2001). The company registration number is 4258543 and the registered charity number is 1098917. The liability of each individual member serving the committee is limited.

The registered office and operating address is:

Sandwell Asian Family Support Service Limited (SAFS)
Windmill Community Centre
Messenger Road
Smethwick
West Midlands
B66 3DX

The members of the Management Board, who are the charity trustees, that served during the period and up to the date of this report were:

Honorary Officer/s:

Chairperson:	Jatinder Kaur
Vice Chairperson:	Sanjiv Verma
Treasurer:	Raksha Patel
Company Secretary:	P K Dhatt

Other Board Members:

D Rai
B Kaur
R K Sumal
D Sandhu

Principal Staff:

Chief Executive:	Parpinder Kaur Dhatt
Finance & Performance Manager:	Kate Whiteside

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Information on Trustees and Professional Advisers
For the year ended 31st March 2021

Accountants/Independent
Examiners

Messrs. Hallbrookes (Accountancy) Ltd
1 Dibble Road
Smethwick
West Midlands
B67 7PP

Bankers:

Barclays Bank Plc
Soho Road Branch
351-359 Soho Road
Birmingham
B21 9SE

Scottish Widows Bank PLC
PO Box12757
67 Morrison Street
Edinburgh
EH3 8YJ

Solicitors:

Irwin Mitchell
Riverside East House
2 Millsands
Sheffield
S3 8DT

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Report of the Board of Directors
For the year ended 31st March 2021

Structure, Governance and Management

The charity is constituted as a Charitable Company Limited by Guarantee. It is governed by the regulations set out in its Memorandum and Articles of Association and is managed and governed by voluntary Board of Directors/Trustees.

New Board Members are elected annually at the Annual General Meeting (AGM). The AGM is held in December. Board members are elected for a period of one year.

The Chairperson leads the Board of Directors and ensures that they understand their responsibilities as charity Trustees. The Chairperson is supported by a Vice Chairperson and a Treasurer.

The Board of Directors meets up 6 times a year to review the strategic work plan, organisational objectives, and financial position and to approve organisational policy and procedures. The Board of Directors also organise sub-groups, task and finish groups as and when the need arises for the organisation.

The Trustees of the charity consider that the board and the senior management team comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day-to-day basis.

The day-to-day work of the charity is managed by the Chief Executive Officer, 1 Finance and Performance Manager, 1 Care Manager, 1 General Building Management, 44 workers (part time and full time) and supported by 1 volunteer.

The pay of all staff is renewed annually and increased in accordance with average earnings where appropriate. In view of the nature of the charity, the directors/trustees benchmark against pay levels in other similar run charities with similar roles and responsibilities.

All trustees give of their time freely and no director received remuneration in the year.

All new trustees are provided with the "role of Trustees" booklet published by the Charities Commission and are made aware of their roles and responsibilities with their new assignment.

The Management Board is aware of the potential risks to the charity, including financial risks and has implemented strategies to control or minimise these risks. Assessments have been undertaken of the major risks, including funding, personal, health and safety, operation risks, governance and compliance with law and regulations.

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Report of the Board of Directors
For the year ended 31st March 2021

Objectives and Activities for the Public Benefit

The objects for which the Company is established are in particular but not exclusively, within the Metropolitan Borough of Sandwell and its surrounding areas.

The relief of individuals of South Asian Origin and descent, not exclusively to those who have a disability and/or long-term condition by the provision of services and support to the said individual.

SAFS mission is to enhance the quality of life and to improve the health and wellbeing of individuals from the South Asian and other communities, who have a disability, by providing quality care and opportunities.

SAFS strives to provide a professional service to all its individuals/service users and is committed to continuous development and improvement.

During the year 1st April 2020 - 31st March 2021, the charity provided the following Services:

Adults Care and Support Service/s

The domiciliary care and lifestyles service is home care, community-based care and a centre-based drop in service to adults that have a physical and/or learning disability and limiting/life threatening illness. These services are provided 7 days a week and focus on both indoor and outdoor activities. For our Adults services SAFS can accept Personal Budget and Direct Payments and all services are based on achieving personal outcomes for individuals in accordance with individual support plans and Individual progress plans. The CEO is the responsible individual and registered Manager with CQC (Care Quality Commission). SAFS is also monitored by the Sandwell MBC and Birmingham City Council Adults Department who receive regular monitoring information.

SAFS also offer where appropriate, advice, guidance, and emotional support for both the individual and their parents or carers. The care, support and wellbeing services are managed by the Care Manager.

Children's Care and Support Service/s

The domiciliary/personal care at home service and a personal assistant (PA) support service is provided for children aged between 0-18 years of age that have a physical and/or learning disability and life threatening/life limiting conditions. The service is provided to family's resident in Sandwell and Birmingham. A team of trained and experienced care staff undertake specialist personal care to children with complex health needs. SAFS also offer where necessary advice, guidance, and emotional support for the parent/carer and the family. The Service is managed on a day-to-day basis by the Care Manager. The CEO is the registered Manager as well as the responsible individual with CQC (Care Quality Commission).

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Report of the Board of Directors
For the year ended 31st March 2021

Early Help Intervention & Prevention and Family Support

The Early Help Intervention and Prevention and some emotional/Family Support service provides support to families who have a child or young person with disability, life limiting or life-threatening conditions. This service is part of early help offer by SMBC which offers advice, guidance and provides translation and interpretation support and offers emotional support and a parenting support programme where necessary. This service underpins all the services we provide at SAFS and is an integral part of the work we do. There is currently no funding for this service. It is provided on an adhoc basis as and when families request it. It is overseen and provided by the Care Manger and the services team.

Carers Support Service - signposting and navigation service to BAME carers

A signposting and navigation service for carers, supports carers from the Black, Asian and Minority Ethnic (BAME) community by way of advice, guidance, various workshops and support sessions on emotional health and wellbeing. The focus of this project is early intervention and prevention for carers and to work collaboratively with any professional individuals to sign post the carers to the services if necessary. A support group for parents and carers provides regular support. During the pandemic, weekly welfare calls were made and doorstep visits where needed – on government lockdown and local restrictions lifted and each time government guidance was forthcoming, and the vaccine take up – all this information was shared daily weekly and it is still continued to be shared with all our families and parents and carers.

SAFS @ Windmill Community Centre.

SAFS has managed the windmill community centre since April 2016. We have a couple of anchor tenants a nursery, a boxing academy, and a community gym. We also have a SMBC run youth club and we also have a number of user groups who hire the rooms on a regular basis where various activities are provided by way of sports, self-defense, wellbeing services. We have one off private bookings throughout the year by way of birthday parties, christenings, naming ceremonies and pre-wedding parties. We have several faith groups who use the centre as their 'place of worship' and this creates another dimension to the use of the centre as it created a 'spiritual and calm and safe' space for the diverse communities near and afar. The statutory and corporate sector have also hired out space for meetings, training and seminars.

The enclosed courtyard now houses an accessible sensory garden/space for the children, adults with disabilities, their families, the centre tenants, regular user groups and hirers.

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Report of the Board of Directors
For the year ended 31st March 2021

Achievements and Performance (April 2020 – March 2021)

During this year SAFS has had many successes and achievements namely the following:

- The acquisition of the windmill community centre in July 2016 and the relocation to Cape Hill Smethwick has increased the take up of services to the centre by the new and emerging communities – an area SAFS is also keen to expand in for care and wellbeing service provision. We have 4 anchor tenants and 21 regular user groups for training; youth clubs; yoga and activity sessions to name but a few and we had many one-off rooms hire bookings for private parties. An annual performance monitoring visit is carried out by SMBC, and we provide regular monitoring performance reports and feedback to the Council.
- Citation conducted a Health and Safety audit, which was successful - the main focus was around Covid – 19 risk assessments, social distancing and PPE and many health and safety measures.
- Citation reviewed our employment terms and conditions in line with current employment law ensuring our current documents are up to date. We have uploaded all our personal files on to the system which is GDPR compliant and secure; all personal documentation is given to staff via their portal. We upgraded our atlas system and now have an online training platform, all the Training is certified and this enables staff to complete this on an annual basis and in a timely manner.
- We have continued to work in partnership with Sandwell MBC, Birmingham City Council's Children's Services and Adult Services and have expanded services where a need was identified. During the pandemic we have provided regular weekly feedback and information to ensure we are operating within all the government guidelines and social distancing measures.
- Due to the pandemic, we could not organise a family day trip this year. we provided Activity packs and pamper bags to all our families and we continued regular contact with them at all times
- SAFS continued to network with specific agencies and professional individuals to ensure mainstream services are aware of the specific needs of children and young people with disabilities.
- All staff have undertaken refresher training in line with CQC and OFSTED.
- Quarterly performance monitoring reports for the Adults and Children's Domiciliary Care and Out of School Club are submitted to SMBC & BCC local authorities.
- Six monthly performance monitoring reports for the Carers Service are submitted to SMBC local authority.
- The Parents and Carers group runs weekly sessions and provides a wide range of service provision including healthy cooking sessions, arts, and crafts and a self-help group. This was not provided during the pandemic. However weekly welfare calls were made to families and doorstep visits were made and advice and guidance were provided as and when families needed this support.

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Report of the Board of Directors
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- Pamper bags and activity packs were delivered to families and a gardening project was set up with funding from the police and crime commissioners fund which enabled the parents and carers coordinator to purchase watering can, seeds and soil, gardening tools and pots and paint to decorate them.
- SAFS also offers work experience to pupils at school, students at college and apprenticeship placements. We also offer a year graduate paid work experience placements and year in industry placements on request
 - We are a member organisation of Communities in Sync a consortium set up in Sandwell to provide a range of health, social care and wellbeing services to the communities in which we live in.
 - An annual winter wonderland event- a fun packed celebration event for families and the local community to share the diverse winter celebrations due to the pandemic could not go ahead.
 - SAFS & Windmill Community Centre user group advisory group has been set up to discuss partnership working and ways to improve service delivery to the local community. – Due to the pandemic these were held virtually via Zoom and Teams meetings.
 - Vaccination clinics have been set up at SAFS/WCC and we have been promoting the vaccine take up. Staff have attended training and become community champions and we are part of and attend peer support group meetings, the latter have both been organised by SMBC and BCC's public health teams.
 - We have attended the regular VCS/ Faith organisations briefings presented by Dr Lisa McNally SMBC's PH Director.
 - We have received funds from SCVO to promote the vaccine take up.
 - We have taken part in many carers surveys to gather feedback about the pandemic, we have worked with Health watch and many VCS organisations and supported SMBC's public health teams

Financial Review

The trustees consider that the performance of the charity for the year ended 31st March 2021 has been good, despite the pandemic.

A summary statement of financial activities for the year is shown on page 12 of the accounts. This shows that during the period total income of £690,196 was received and after expenses the net surplus of £62,345 had been added to the reserves brought forward from previous year.

It is the policy of the trustees to ensure that the highest quality of service provision is available to all beneficiaries.

During the year SAFS continued to receive funding from Sandwell Metropolitan Borough Council (SMBC) and Birmingham City Council (BCC) - Adult Services and

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Report of the Board of Directors
For the year ended 31st March 2021

Children Services Departments and direct payments from services users. This enabled SAFS to further develop and provide existing services for children's and adults with disabilities. SAFS' registration with the Care Quality Commission (CQC) and OFSTED enables a high standard of service provision to be delivered. Additional funds were received from SMBC and BCC during the pandemic by way of business support grants and direct care and support continuation funding, workforce capacity fund and infection prevention control funds.

The staff deserves praise for their enthusiasm, commitment and professionalism in providing a service that meets increasing and wide-ranging individual families and individual child/adults needs. Staff are also faced with extra challenges when referrals are received from children and adults who have complex needs. This in turn reflects in some care packages requiring extra commitment and monitoring. During the pandemic the staff were exceptional and worked throughout the uncertain and difficult time and all our families were extremely grateful and thankful.

It is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility over the course of the six months ahead and to cover unplanned emergencies repairs and other expenditure.

The trustees have forecast the level of free reserves (bank and cash reserves) as being £469,387 (as at 31st March 2021). The running costs for the next six months after April 2021 are approximately £293,000. The full reserve of £469,387 would be used for the running costs of the organisation, effective management and further enhancement and development of the organisation and to ensure that registration requirements (CQC or Ofsted) with the regulatory government bodies and Local Authority monitoring requirements and service specifications are met.

The trustees have regard to the liquidity requirements of operating the charity and have kept funds in interest bearing deposit account.

Despite the increasing pressure on public expenditure, the charity is expected to generate funds from various funding bodies indefinitely

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Report of the Board of Directors
For the year ended 31st March 2021

Plans for future periods and Public Benefit

The forthcoming year brings many challenges and opportunities for SAFS. Extended SAFS' services both in Sandwell and in neighbouring boroughs continue to be at the forefront of our plans. The need to review our services in Sandwell and to expand our work to new and emerging communities, to secure additional external funding continues to be an area that needs to be addressed as all contracts have now become tenders and we will now have to compete for these as and when they are advertised. A review of our strategic objectives is imminent to plan for the future. The current strategic plan is being reviewed annually to ensure additional work undertaken is captured and to address any gap and improvements. The Windmill Community Centre is also included in the strategic plan. However, a separate development plan for the Windmill Community Centre has been produced together with a business strategy and a funding strategy to ensure it is self-funded as is also a going concern. A 'Branding' exercise has been carried following the community mapping and feasibility study; and SAFS@Windmill Community Centre is currently being used.

All services have been reviewed in line with tenders and income received for the sustainability of the organisation. SAFS has plans to develop its services, possible Out of School services to children and young people in order to respond to the needs of the local community and to include holiday and youth provision. Our community-based care services, centre based and lifestyle drop into adults with learning or physical disabilities is continually developing and changing, and we have secured a call off contract with Birmingham City Council for supporting living for adults with disabilities. There is also a growing demand for SAFS domiciliary care services and in particular to provide care for children and young people who have complex health needs. SAFS will continue to develop support and wellbeing services for parents and carers and sustainable funding is required to meet the increasing demands of our Family Support service. SAFS will continue to develop and train existing staff to ensure they comply with CQC, the new care certificate workbook (skills for care), OFSTED regulations and the Early Years framework.

In planning all activities SAFS has worked to the Charity Commissions guidance on public benefit. Our main activities and our beneficiaries are listed on pages 4, 5, 6 and 7 of this report. All of these charitable activities are undertaken to further our charitable purpose for the public benefit.

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Report of the Board of Directors
For the year ended 31st March 2021

Statement of Trustees' Responsibilities

The trustees (who are also directors of Sandwell Asian Family Support Service Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

The trustees are required by law to prepare accounts for each financial year, which give a true and fair view of the financial activities of the charity and its financial position at the end of 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 judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statement of recommended practice have been followed subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of charity and to enable them to ensure that financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. 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.

Accountants/ Independent Examiners

Messrs. Hallbrookes (Accountancy) Limited are willing to continue in office as Accountants for the ensuing year 2021/2022.

Approval

This report was approved by the trustees on 16-12-2021 and signed on their behalf.



Mrs Jatinder Kaur
Chairperson

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED

Independent examiners report to the Trustees of Sandwell Asian Family Support Service Limited

I report to the charity trustees on my examination of the accounts of the Sandwell Asian Family Support Service Limited for the year ended 31st March 2021, which are set out on pages 12 to 20.

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").

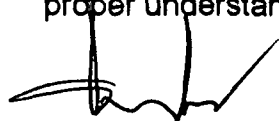
Having been satisfied that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under s. 145 of the Charities Act 2011 (the '2011 Act'). In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

Independent examiners' statement

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

- accounting records were not kept in respect of the company as required by s.386 of the 2006 Act;
- the accounts do not accord with those accounting records
- the accounts do not comply with the accounting requirements of s.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
- 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 attentions should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Fomon Singh
Hallbrookes (Accountancy) Ltd
14 Elstow Road
Bedford, MK42 9LA
Date: 16/12/2021

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Statement of Financial Activities
For the year ended 31st March 2021

INCOME AND EXPENDITURE

		<u>Restricted</u> <u>Fund</u>	<u>Unrestricted</u> <u>Fund</u>	<u>Designated</u> <u>Fund</u>	<u>Total</u> <u>Fund</u>	<u>Total</u> <u>Fund</u>
	<u>Notes</u>	<u>31st March</u> <u>2021</u>	<u>31st March</u> <u>2021</u>	<u>31st March</u> <u>2021</u>	<u>31st March</u> <u>2021</u>	<u>31st March</u> <u>2020</u>
		£	£	£	£	£
Income Resources						
Donations and legacies						
Income from donations and legacies	2	3125	132306	0	135431	66188
Income from other trading activities	3	0	9311	0	9311	28256
Investment Income	4	0	10288	0	10288	22681
Income from charitable activities	5	527931	7235	0	535166	618129
Total Incoming resources		631056	159140	0	690196	733264
Resources Expended						
Expenditure on raising funds		314	0	0	314	2593
Charitable activities		454232	129904	0	584136	676259
Governance		43401	0	0	43401	32982
Total Resources Expended	6	497847	129904	0	627851	711834
Net movements in funds		33109	29236	0	62345	21420
Funds at 31st March 2020		0	533353	26156	559509	538089
Transfer between funds		-33109	33109	0	0	0
Total Funds at 31st March 2021	14	0	696698	26156	621854	559509

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Statement of Financial Activities
For the year ended 31st March 2021

Balance Sheet	Notes	31st March 2021 £	31st March 2020 £
Fixed Assets			
Tangible Assets	10	40729	44249
Current Assets			
Debtors and Prepayments	12	124927	147550
Cash in Bank and in Hand		469387	400387
Creditors: amounts due within one year	11	13189	32677
Net Current Assets		581125	515260
Net Assets	13	<u>621854</u>	<u>559509</u>
Financed by			
General Funds		595698	533353
Designated Funds		26156	26156
Restricted Funds		0	0
Total Funds	14	<u>621854</u>	<u>559509</u>

For the year ending 31st March 2021 the charitable company was entitled to exemption from audit under section (477) of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 11.
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

Approved for and on behalf of the Trustees on 16-12-2021


 Mrs Jatinder Kaur
 Chairperson

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Statement of Cash Flows
For the year ended 31st March 2021

	Note	<u>31/03/2021</u>	<u>31/03/2020</u>
		£	£
Cash used in operating activities	1	74330	142561
Cash flows from investing activities			
Interest income		335	640
Purchase of tangible fixed assets		-5665	-11516
Proceeds from sale of fixed assets		0	0
Cash provided by (used in) investing activities		<u>-5330</u>	<u>-10876</u>
Change in cash and cash equivalents in the reporting year		69000	131685
Cash and cash equivalents at the beginning of the year		400387	268702
Total cash and cash equivalents at the end of the year		<u>469387</u>	<u>400387</u>

1) **Reconciliation of net movement in funds to net cash flow from operating activities**

	<u>31/03/2021</u>	<u>31/03/2020</u>
	£	£
Net movements in funds	62345	21420
Add back depreciation charge	9185	10431
Deduct interest income shown in investing activities	-335	-640
Decrease (Increase) in debtors	22623	107568
Increase (decrease) in creditors	-19488	3782
Net cash used in operating activities	<u>74330</u>	<u>142561</u>

2) **Analysis of changes in net funds**

	<u>01/04/2020</u>	<u>Cashflow</u>	<u>31/03/2021</u>
	£	£	£
Net Cash			
Cash at bank and in hand	400387	69000	469387
Total	<u>400387</u>	<u>69000</u>	<u>469387</u>

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED
Notes to the Accounts
For the year ended 31st March 2021

1) ACCOUNTING POLICIES

Basis of Accounts

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

Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, is recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure

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

Allocation of Costs

Direct Activity Costs comprise those costs that contribute directly to an activity and are Allocated to the relevant activity.

Support Costs comprise those costs that are necessary to deliver an activity but in themselves do not produce or deliver an activity.

Governance Costs are those costs incurred to meet statutory and constitutional requirements.

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED

Notes to the Accounts

For the year ended 31st March 2021

Funds

- (a) Unrestricted funds, which are credited to the Income and Expenditure accounts are normally expendable at the discretion of the management.
- (b) Restricted funds, which are for specific purpose declared by the donors and are credited to the Income and Expenditure account when received and debited to the same account when paid.
- (c) Designated funds represent funds set aside by the trustees for specific purposes.

Depreciation

Depreciation is calculated so as to write off the cost of tangible fixed assets on a reducing and straight-line balance basis over their useful lives. The rates applied are as follows:

Office Equipment	-	20% on rbb
Fixtures & Fittings	-	20% on rbb
Minibus	-	20% on rbb

The charity has secured a tenure of 25-year lease from the council and pays a Peppercorn rent of £1 annually. A gift in kind for the donated facilities for the use of the leasehold premises is shown at the value of £60,000. This is recognised within incoming resources as a donation and an equivalent charge included within resources expended.

Taxation:

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

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED**Notes to the Accounts****For the year ended 31st March 2021**

	2021	2020
	£	£
2) Donations and legacies		
Grants from Governments	75431	5555
Donations	60000	60633
	135431	66188
3) Other Trading Activities	9311	26256
4) Income from Investments	10288	22681
6) Incoming resources from charitable activities	535166	618129
TOTAL	690196	733264

6) TOTAL RESOURCES EXPENDED	Basis of allocation	Care Services	Windmill Centra Cost	Day Trips	Governance	Total 2021	Total 2020
Costs directly allocated to activities		£	£	£	£	£	£
Staff Costs	Direct	256596	34823		37363	328782	378121
Recruitment/Freelance worker	Direct				1638	1638	8911
Travel	Direct	1565				1565	7668
Rent	Direct		60000			60000	60000
WCC-light/heat/repairs/cleaning	Direct		35081			35081	34925
Day Trip/Project Activities	Direct	846				846	2788
Sensory Room Maintenance/repairs	Direct					0	19782
Training and Subscription	Direct	4323				4323	3936
Advertising/Marketing	Direct	7186				7186	1080
Accountancy	Direct	4935			4400	9335	8572
Professional fees	Direct	594				594	1126
Repairs & Renewals	Direct	116				116	228
Telephone	Direct	4447				4447	4366
Depreciation/Disposals	Direct	578				578	855
Other Costs	Direct	12996				12996	17353
Support Costs allocated to activities							
Premises & Administration	(per unit)	20831				20831	15361
General office and finance staff	(per unit)	118760				118760	131552
Legal and Professional	(per unit)	12166				12166	9675
Equipment	(per unit)	8607				8607	9577
Total resources expended		464548	129904	0	43401	627851	711834

7) Net movements of funds for the year

	Year ended 31st March 2021	Year ended 31st March 2020
	£	£
This is stated after charging:		
Depreciation/loss on disposal	9185	10431

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED**Notes to the Accounts****For the year ended 31st March 2021****8) ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL**

	Year ended 31st March <u>2021</u> £	Year ended 31st March <u>2020</u> £
<u>Staff Costs and Trustee's Remuneration</u>		
Salaries and Wages	441321	493650
Pension Cost	6221	7275

The number of staff whose emoluments fell within the following band were:

	<u>2021</u>	<u>2020</u>
£60,001 to £70,000	1	1

The key management personnel of the charity comprise of Chairperson, Vice Chairperson, Chief Executive Officer, Finance Performance Manager and Care Manager. The total emolument paid during the year of the key management were £153658 (2020: 172915).

The required definition of emoluments is total gross pay including employer pension and national insurance contributions.

The trustees received no remuneration. One trustee who is also a volunteer had been paid expenses from the charity during the year amounting to £33.80.

9) STAFF NUMBERS

The average monthly head count was 29 staff (2020: 34) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was 23 (2020: 26).

10) TANGIBLE FIXED ASSETS FOR THE YEAR ENDED 31ST MARCH 2021

COST	<u>Fixtures/Fittings & Equipment</u> £	<u>Minibus</u> £	<u>Total</u> £
1st April 2020	131835	32764	164599
Additions	5665	0	5665
	<u>137500</u>	<u>32764</u>	<u>170264</u>
DEPRECIATION			
1st April 2020	90472	29878	120350
Charge for the year	8608	577	9185
	<u>99080</u>	<u>30455</u>	<u>129535</u>
Net Book Value			
31st March 2020	41363	2886	44249
31st March 2021	<u>38420</u>	<u>2309</u>	<u>40729</u>

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED**Notes to the Accounts****For the year ended 31st March 2021****11) CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Year ended 31st March <u>2021</u> £	Year ended 31st March <u>2020</u> £
Accruals	7730	27247
Pensions	1259	1294
Holiday Accruals	4200	4136
	<u>13189</u>	<u>32677</u>

12) DEBTORS AND PREPAYMENTS - GRANTS RECEIVABLE

	Year ended 31st March <u>2021</u> £	Year ended 31st March <u>2020</u> £
Grants Receivable	120263	141920
Prepayments	4664	5630
	<u>124927</u>	<u>147550</u>

13) ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Unrestricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>Funds</u> £
Tangible Fixed Assets	40729			40729
Debtors	124927			124927
Cash at Bank in Hand	443231	26156		469387
Current Liabilities	13189			13189
Net assets at 31st March 2021	<u>595698</u>	<u>26156</u>	<u>0</u>	<u>621854</u>

SANDWELL ASIAN FAMILY SUPPORT SERVICE LIMITED**Notes to the Accounts****For the year ended 31st March 2021****14) CAPITAL COMMITMENTS**

Authorised but not contracted

MOVEMENT IN FUNDS

	Bal b/fd 1st April 2020	Income Resources	Outgoing Resources	As at 31st March 2021	Transfer to Funds	As at 31st March 2021
	£	£	£	£	£	£
Restricted Funds						
Adults Services (18-40) Personal Budget - SMBC	0	354039	343836	10203	-10203	0
Adults Services (18-40) Direct Payments/NHS/Managed Accounts SMBC	0	52844	54421	-1577	1577	0
Children's Services - SMBC	0	89066	84003	5063	-5063	0
Adults & Children Services - Birmingham City Council	0	21982	9647	12335	-12335	0
Carers Grant - SMBC	0	13125	6040	7085	-7085	0
Total Restricted Funds	0	531056	497847	33109	-33109	0
Unrestricted Funds						
General Funds	533353	159140	129904	562589	33109	595698
Designated Funds	26156	0	0	26156	0	26156
Total Unrestricted Funds	559509	159140	129904	588745	33109	621854
Total Funds	559509	690196	627851	621854	0	621854

15) Related Party Transactions

There were no transactions reported/recorded where trustees have received remuneration from the charity (see note (8) above).

16) Other Transactions

A transaction was declared in connection to the Chief Executive Officer as a person of significant influence as follows:

a close relative is a paid employee of the charity

This arrangement was disclosed to and agreed by the trustees under the charity's conflict of interest policy.

17) Control

The company is controlled by the trustees. The trustees shown in the report are also known as directors or members of the board.

18) Governance Costs

The figure of £43,401 per (note 6) is a Governance cost, which has been allocated to appropriate funds as outgoing costs per note (14).

19) Transfers

SMBC Adult Services Personal Budget, Children Services, BCC Services and SMBC Carers Grant surpluses have been transferred over to unrestricted as they can be used for general purposes.

General funds have been transferred to Adults Services Direct payments/NHS/SMBC to cover the shortfall.